



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CEDARBURG LIGHT & WATER COMMISSION

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

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CEDARBURG LIGHT & WATER COMMISSION

Utility Address: N30 W5926 LINCOLN BOULEVARD

P.O. BOX 767

CEDARBURG, WI 53012-0767

When was utility organized? 12/28/1901

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JILL S FRANK

Title: OFFICE MANAGER

Office Address:

N30 W5926 LINCOLN BOULEVARD

P.O. BOX 767

CEDARBURG, WI 53012-0767

Telephone: (262) 375 - 7650

Fax Number: (262) 375 - 7655

E-mail Address: JFRANK@WPPISYS.ORG

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: JOSEPH DORR

Title: COMMISSION PRESIDENT

Office Address:

W67 N721 FRANKLIN AVE

CEDARBURG, WI 53012

Telephone: (262) 377 - 3197

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: CHUCK CEDEGREN**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & CO.
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** ccedegren@virchowkrause.com**Date of most recent audit report:** 3/31/2002**Period covered by most recent audit:** CALENDAR YEAR 2001

Names and titles of utility management including manager or superintendent:

Name: DALE A. LYTHJOHAN**Title:** GENERAL MANAGER**Office Address:**N30 W5926 LINCOLN BLVD.
P.O. BOX 767
CEDARBURG, WI 53012**Telephone:** (262) 375 - 7650**Fax Number:** (262) 375 - 7655**E-mail Address:** DLYTHJOHAN@WPPISYS.ORG

Name: DENNIS HINTZ**Title:** WATER SUPERINTENDENT**Office Address:**N30 W5926 LINCOLN BOULEVARD
P.O. BOX 767
CEDARBURG, WI 53012**Telephone:** (262) 375 - 7650**Fax Number:** (262) 375 - 7655**E-mail Address:** DHINTZ@WPPISYS.ORG

Name: STEVE BELL**Title:** ELECTRIC SUPERINTENDENT**Office Address:**N30 W5926 LINCOLN BLVD.
P.O. BOX 767
CEDARBURG, WI 53012**Telephone:** (262) 375 - 7650 EXT**Fax Number:** (262) 375 - 7655**E-mail Address:** SBELL@WPPISYS.ORG

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

Names of members of utility commission/committee:CHARLES T BRADBURN
JOE DORR, PRESIDENT

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

JOHN HAMMEN
ELLEN S. HAYNES
BLAINE HILGENDORF

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance: [REDACTED]

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

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

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2001 12/31/2001

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)	8,837,122	8,345,422	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,898,534	6,782,292	2
Depreciation Expense (403)	634,444	600,989	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	501,160	487,414	5
Total Operating Expenses	8,034,138	7,870,695	
Net Operating Income	802,984	474,727	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	802,984	474,727	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(1,347)	629	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	203,219	235,396	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	201,872	236,025	
Total Income	1,004,856	710,752	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	251	1,435	13
Total Miscellaneous Income Deductions	251	1,435	
Income Before Interest Charges	1,004,605	709,317	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	68,945	87,563	14
Amortization of Debt Discount and Expense (428)	7,969	10,121	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	1,508	1,121	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	78,422	98,805	
Net Income	926,183	610,512	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,881,461	12,268,129	20
Balance Transferred from Income (433)	926,183	610,512	21
Miscellaneous Credits to Surplus (434)	0	12,326	22
Miscellaneous Debits to Surplus--Debit (435)	0	2,243	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	5,272	7,263	25
Total Unappropriated Earned Surplus End of Year (216)	13,802,372	12,881,461	

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	125,294	5
INTEREST ON INVESTMENT INDEX/HIGH PERFORMANCE MUNICIPAL ACCT	27,977	6
INTEREST ON STATE INVESTMENT POOL ACCOUNTS	49,948	7
Total (Acct. 419):	203,219	
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	251	10
Total (Acct. 426):	251	
Miscellaneous Credits to Surplus (434):		
NONE	0	11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
MISCELLANEOUS WORK PERFORMED AND MATERIAL INST'D FOR CITY	5,272	14
Total (Acct. 439)--Debit:	5,272	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,430	26,206			29,636	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	1,134	9,383			10,517	3
Materials	77	2,198			2,275	4
Taxes	87	718			805	5
Other (list by major classes):						
OUTSIDE SERVICES AND SUPPLIES	79	8,650			8,729	6
FRINGES AND CLEARING (WITHOUT STORES CLEARING AND SOC SEC)	1,122	7,535			8,657	7
Total costs and expenses	2,499	28,484	0	0	30,983	
Net income (or loss)	931	(2,278)	0	0	(1,347)	

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	1,292,261	7,544,861	0	0	8,837,122	1
Less: interdepartmental sales	648	58,985	0	0	59,633	2
Less: interdepartmental rents	0	15,600	0	0	15,600	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	5,311	0	0	5,311	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	1,291,613	7,464,965	0	0	8,756,578	

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	242,422	36,962	279,384	1
Electric operating expenses	404,165	61,623	465,788	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	10,516	1,603	12,119	6
Other nonutility expenses			0	7
Water utility plant accounts	13,455	2,051	15,506	8
Electric utility plant accounts	133,049	20,286	153,335	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	208	32	240	13
Accum. prov. for depreciation of electric plant	30,900	4,711	35,611	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	141,118	(141,118)	0	18
All other accounts	90,840	13,850	104,690	19
Total Payroll	1,066,673	0	1,066,673	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	23,665,925	22,533,190	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,654,501	6,289,503	2
Net Utility Plant	17,011,424	16,243,687	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	17,011,424	16,243,687	
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)	3,231,766	3,065,004	9
Total Other Property and Investments	3,231,766	3,065,004	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	78,296	59,378	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	700	700	12
Temporary Cash Investments (136)	384,482	546,505	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	740,235	779,375	15
Other Accounts Receivable (143)	340,392	317,108	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	17,331	11,666	18
Materials and Supplies (151-163)	347,543	370,483	19
Prepayments (165)	42,926	41,472	20
Interest and Dividends Receivable (171)	99,302	90,417	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	2,051,207	2,217,104	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	37,619	56,578	24
Other Deferred Debits (182-186)	1,031,593	988,749	25
Total Deferred Debits	1,069,212	1,045,327	
Total Assets and Other Debits	23,363,609	22,571,122	

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)	167,090	160,302	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	13,802,372	12,881,461	28
Total Proprietary Capital	13,969,462	13,041,763	
LONG-TERM DEBT			
Bonds (221-222)	1,100,000	1,350,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	18,203	26,034	31
Total Long-Term Debt	1,118,203	1,376,034	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	523,277	545,450	33
Payables to Municipality (233)	172,392	247,999	34
Customer Deposits (235)	18,313	22,663	35
Taxes Accrued (236)	252,851	236,140	36
Interest Accrued (237)	14,987	17,758	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	31,491	34,193	40
Miscellaneous Current and Accrued Liabilities (242)	13	611	41
Total Current and Accrued Liabilities	1,013,324	1,104,814	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	13,755	27,670	43
Other Deferred Credits (253)	1,204,988	1,119,467	44
Total Deferred Credits	1,218,743	1,147,137	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	6,043,877	5,901,371	49
Total Liabilities and Other Credits	23,363,609	22,571,119	

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)	11,462,095	0	0	12,171,256	1
Utility Plant Purchased or Sold (102)	0			0	2
Utility Plant in Process of Reclassification (103)	0			0	3
Utility Plant Leased to Others (104)	0			0	4
Property Held for Future Use (105)	0			10,421	5
Completed Construction not Classified (106)	0			0	6
Construction Work in Progress (107)	1,046			21,107	7
Total Utility Plant	11,463,141	0	0	12,202,784	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,361,430	0	0	4,293,071	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0			0	9
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0			0	10
Accumulated Provision for Amortization of Utility Plant in Service (114)	0			0	11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0			0	12
Accumulated Provision for Amortization of Property Held for Future Use (116)	0			0	13
Total Accumulated Provision	2,361,430	0	0	4,293,071	
Net Utility Plant	9,101,711	0	0	7,909,713	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	2,125,320	4,164,183			6,289,503	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	243,407	391,037			634,444	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,712				7,712	6
Accruals charged other						7
accounts (specify):						8
depr on 392 & 396	14,832	26,150			40,982	9
Salvage	1,928	20,227			22,155	10
Other credits (specify):						11
dr accum depr adj's		713			713	12
Total credits	267,879	438,127	0	0	706,006	13
Debits during year						14
Book cost of plant retired	25,422	230,080			255,502	15
Cost of removal	6,350	78,561			84,911	16
Other debits (specify):						17
cr accum depr adj's		598			598	18
Total debits	31,772	309,239	0	0	341,011	19
Balance End of Year	2,361,427	4,293,071	0	0	6,654,498	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	0	0	1
Other (specify):					
Non-Utility Property	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)			0		0	0	1
Fuel stock expenses (152)			0		0	0	2
Plant mat. & oper. sup. (154)			300,425		300,425	295,042	3
Total Electric Utility					300,425	295,042	

Account	Total End of Year	Amount Prior Year	
Electric utility total	300,425	295,042	1
Water utility (154)	43,062	44,021	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	4,056	31,420	8
Total Materials and Supplies	347,543	370,483	

**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)				
DEBT DISC & EXP ON GOVERNMENT OBLIGATION BONDS 8/99	7,969	181	15,813	1
LOSS ON ADVANCE REFUND OF REVENUE BOND	10,989	181	21,806	2
Total			37,619	
Unamortized premium on debt (251)				
NONE			0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	160,302	1
Changes during year (explain):		
CITY'S PORTION OF COST TO INSTALL GENERATOR FOR UTILITY, DPW & SWR DEP	6,788	2
Balance end of year	<u><u>167,090</u></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)	
ELEC & WTR GOVN OBLIGATION BOND	08/25/1999	10/01/2005	4.20%	1,100,000	1
Total Bonds (Account 221):				1,100,000	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				<u><u>1,100,000</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%	18,203	1
Total for Account 224				18,203	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	236,140	1
Accruals:		
Charged water department expense	230,038	2
Charged electric department expense	273,911	3
Charged sewer department expense		4
Other (explain):		
CHARGED DIRECTLY TO ELECTRIC AND WATER DEPT'S WORK ORDERS	25,030	5
CHARGED DIRECTLY TO GENERAL LEDGER ACCOUNTS	3,632	6
Total Accruals and other credits	532,611	
Taxes paid during year:		
County, state and local taxes	414,000	7
Social Security taxes	81,033	8
PSC Remainder Assessment	10,460	9
Other (explain):		
LICENSE FEE ASSESSMENT-WI DEPT OF REV (GROSS RECEIPTS TAX)	10,407	10
Total payments and other debits	515,900	
Balance end of year	252,851	

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)					
INTEREST ACCRUED GOVN OBL BONDS	15,169	68,945	71,664	12,450	1
Subtotal	15,169	68,945	71,664	12,450	
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)					
237 INTEREST ACCRUED ON CUSTOMER DEPOSITS	2,589	1,508	1,560	2,537	4
Subtotal	2,589	1,508	1,560	2,537	
Total	17,758	70,453	73,224	14,987	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,380,006	1,247,372	273,993	0	0	5,901,371	1
Add credits during year:							
For Services	24,739	70,141	7,658			102,538	2
For Mains	32,062					32,062	3
Other (specify):							
HYDRANTS	5,906					5,906	4
REIMBURSEMENT FROM WPPI ON HYBRID VEHICLE	820	1,180				2,000	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	4,443,533	1,318,693	281,651	0	0	6,043,877	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
CD'S & \$'S INVESTED IN ST POOL FOR FUTURE CAPITAL PROJECTS	2,970,348	3
SPECIAL REDEMPTION FUND-FOR PRINCIPAL & INTEREST PAYMENTS	162,473	4
LIABILITY INSURANCE RESERVE	98,945	5
Total (Acct. 125):	3,231,766	
Depreciation Fund (126):		
NONE	0	6
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	7
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE	0	8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	100,313	11
Electric	639,922	12
Sewer (Regulated)	0	13
Other (specify):		
NONE		14
Total (Acct. 142):	740,235	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	153,859	15
Merchandising, jobbing and contract work	10,096	16
Other (specify):		

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):		
JOINT CABLE PLACEMENT	18,472	17
INST PRIM & SEC LINE EXTENSIONS AND ELEC SERVICES	32,955	18
POLE RENTAL	14,088	19
INST STREET LIGHTING FACILITIES	101,220	20
MISC & LIKE ITEMS LESS THAN \$10,000 WHEN GROUPED BY TYPE	9,702	21
Total (Acct. 143):	340,392	
Receivables from Municipality (145):		
TAX ROLL LIENS AND OUTSTANDING MISC. BILLINGS	17,331	22
Total (Acct. 145):	17,331	
Prepayments (165):		
PROPERTY AND LIABILITY INSURANCE	28,172	23
HEALTH AND DENTAL INSURANCE	14,754	24
Total (Acct. 165):	42,926	
Extraordinary Property Losses (182):		
NONE	0	25
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY WORK DONE TO FIND SUITABLE LAND FOR A FUTURE WELL 7 SITE	29,654	26
Total (Acct. 183):	29,654	
Clearing Accounts (184):		
NO BALANCE LEFT AT END OF YEAR	0	27
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	28
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
ENERGY CONSERVATION PROGRAM: '87=\$40,936; '88=\$57,247; '89=\$38,609;	985,888	29
'90=\$62,735; '91=\$51,708; '92=\$61,056; '93=\$131,447; '94=\$133,472; '95=\$62,338		30
'96=\$60,751; '97=\$64,157; '98=\$51,748; '99=\$58,905; '00=\$55,844; '01=\$54,936;		31
FIELD INVENTORY & TRAINING ON ELECTRIC CAD SYSTEM: '98=\$42,343;	14,071	32
'99=\$13,941; '99 EXPENSED 1/4=<\$14,071>; '00 EXPENSED 1/4=<\$14,071>;		33
'01 EXPENSED 1/4=<\$14,071>		34
MISCELLANEOUS	1,980	35
Total (Acct. 186):	1,001,939	
Payables to Municipality (233):		
DECEMBER 2001 SEWER BILLING	149,154	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):		
ACCOUNTS PAYABLE INVOICES TO BE PAID IN 2002 FOR MISC GOODS & SVCS	4,500	37
OUTSTANDING DOLLARS DUE THE CITY FOR 2001 PUBLIC FIRE PROTECTION	18,738	38
Total (Acct. 233):	172,392	
Other Deferred Credits (253):		
VACATION, SICK LEAVE AND COMP TIME LIABILITY	188,324	39
DEMAND SIDE MANAGEMENT PROGRAMS (AUTHORIZED CONSERVATION EXPENSE)	961,500	40
DEFERRED COMP PROGRAM	11,892	41
PUBLIC BENEFIT PROGRAM REVENUES: '00=\$23,337, '01=\$95,626	118,963	42
PUBLIC BENEFIT LOW INCOME PROGRAM EXPENSES: '00=\$1,120; '01=\$23,529	(24,649)	43
PUBLIC BENEFIT CONSERVATION PROGRAM EXPENSES: '00=\$1,464; '01=\$49,578	(51,042)	44
Total (Acct. 253):	1,204,988	

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	11,240,513	11,811,613	0	0	23,052,126	1
Materials and Supplies	43,541	297,733	0	0	341,274	2
Other (specify):						
STORES EXPENSE	23,025	(5,287)	0	0	17,738	3
Less Average:						
Reserve for Depreciation	2,243,373	4,228,627	0	0	6,472,000	4
Customer Advances for Construction	12,955	7,757			20,712	5
Contributions in Aid of Construction	4,411,769	1,560,854	0	0	5,972,623	6
Other (specify):						
NONE	0			0	0	7
Average Net Rate Base	4,638,982	6,306,821	0	0	10,945,803	
Net Operating Income	277,269	525,715	0	0	802,984	8
Net Operating Income as a percent of Average Net Rate Base	5.98%	8.34%	N/A	N/A	7.34%	

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	163,696	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	13,341,916	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	13,505,612	
Net Income		
Net Income	926,183	5
 Percent Return on Proprietary Capital	 6.86%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

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

4. Estimated changes in revenues due to rate changes.

NO RATE CHANGES WERE AUTHORIZED TO BECOME EFFECTIVE DURING 2001; HOWEVER AN 8% OVERALL WATER RATE INCREASE WAS AUTHORIZED AND WILL BECOME EFFECTIVE JANUARY 1, 2002. THE UTILITY DOES NOT ANTICIPATE ANY FURTHER RATE CHANGES TO BECOME EFFECTIVE IN 2002.

5. Obligations incurred or assumed, excluding commercial paper.

NO CHANGES

6. Formal proceedings with the Public Service Commission.

THE PSC HELD A HEARING ON DECEMBER 5, 2001 FOR A CHANGE IN WATER RATES WHICH WILL BECOME EFFECTIVE JANUARY 1, 2002.

NO OTHER FORMAL PROCEEDINGS WERE HELD IN 2001.

7. Any additional matters.

THE UTILITY CELEBRATED ITS 100TH ANNIVERSARY. SEVERAL COMMUNITY ACTIVITIES AND GATHERINGS WERE HELD INCLUDING A "LAWN PARTY BY ELECTRIC LIGHT" WHICH COMMEMORATED ONE SUCH GATHERING THAT WAS HELD AT THE FIRST HOME IN CEDARBURG TO HAVE "ELECTRIC LIGHT." APPROX. 5,000 PEOPLE GATHERED IN CEDAR CREEK PARK TO CELEBRATE, ENJOYING ROOT BEER FLOATS, A GALLERY OF ENLARGED HISTORICAL PHOTOGRAPHS AND ARTIFACTS, POLE CLIMBING DEMONSTRATIONS, A BARBERSHOP QUARTET, A GERMAN BAND, BALLOON ART, A COMMEMORATIVE LIGHT CEREMONY OFFICIATED BY MAYOR JAMES W. COUTTS WITH A SPECIAL PRESENTATION OF A PROCLAMATION BY LT. GOVN. MARGARET FARROW, OPERA MUSIC BY JOHN KEYES, A LASER LIGHT SHOW AND FIREWORKS DISPLAY.

FINANCIAL SECTION FOOTNOTES

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

Staff neglected to list \$1,831 on line 5 of schedule F-04, under Water Utility (column b) in the year 2000. All uncollectibles are typically recorded to the Electric Utility. The \$1,832 SHOULD have been charged to the electric utility in 2000, changing the <\$2,484> credit that was reported to <\$652>. Since this was not realized until later in 2001, no change to 2000's income statement or page F-4 was made, however, the \$1,832 was transferred from the water utility's account #904 to the electric utility's during 2001, resulting in a <\$1,832> ending balance in the water utility's #904. For the 2001 report, staff adjusted the electric's amount reported on page F-4 by the <\$1,832> to correct the uncollectibles listed over the two year period 2000-2001.

Balance Sheet (Page F-06)

Note, the Asset side of the Balance Sheet differs by \$3 from the Liability side due to rounding. See 2000 PSC report for further explanation of this difference.

2001 end of year balance agrees as a result of utility staff decreasing balance in #165 on schedule F-19 by \$11 to force asset side of balance sheet to agree with liability side. (which was off prior to this adjustment due to rounding)

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111) (Page F-08)

Water accumulated depr on pg F-8 differs from water total on pg W-11 by \$3.00 due to rounding.

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

Debt Discount and Expense on the utility's Government Obligation Bond is credited to Account #181 and debited to #428 as it is amortized. The Unamortized balance remains in #181.

Loss on Advance Refund (cost of call the utility's Revenue Bonds prior to maturity) is being amortized through credits to #181 and debits to #427. The Unamortized balance remains in #181.

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

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

NOTES PAYABLE (231): This \$1,508 interest accrued applies to customer deposits, not miscellaneous long-term debt. Therefore, it does not tie to the notes payable and miscellaneous long-term debt schedule.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)**AMORTIZATION OF CAD EXPENSES, ACCT #186**

See PSC letter dated January 14, 1999 for authorization to amortize CAD implementation costs over 4 years.

AMORTIZATION OF CONSERVATION EXPENSES, ACCT #186

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

MISCELLANEOUS, ACCT #186

This \$1980 was transferred from #416 for 2001 reporting purposes. It represents costs paid by the utility for traffic signal parts which will be installed in 2002 and owned by the municipality. No PSC authorization was obtained due to the small amount per utility auditors.

PREPAYMENTS #165

Balance in #165 was decreased by \$11 to force asset side of balance sheet to agree with liability side. (which was off prior to this adjustment due to rounding)

Return on Rate Base Computation (Page F-20)

Received fax on 4/9/02 from Lynda Lalley requesting that we change stores expense in column (c) from -10,574 to -5,287. PJL

Identification and Ownership - Contacts (Page iv)

12/17/02 good filer email

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,277,318	1
Total Sales of Water	1,277,318	
Other Operating Revenues		
Forfeited Discounts (470)	3,431	2
Miscellaneous Service Revenues (471)	360	3
Rents from Water Property (472)	7,381	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,771	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	14,943	
Total Operating Revenues	1,292,261	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	4,412	8
Pumping Expenses (620-633)	85,081	9
Water Treatment Expenses (640-652)	57,889	10
Transmission and Distribution Expenses (660-678)	152,821	11
Customer Accounts Expenses (901-905)	31,172	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	212,879	14
Total Operation and Maintenance Expenses	544,254	
Other Operating Expenses		
Depreciation Expense (403)	243,407	15
Amortization Expense (404-407)	0	16
Taxes (408)	227,331	17
Total Other Operating Expenses	470,738	
Total Operating Expenses	1,014,992	
NET OPERATING INCOME	277,269	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,206	234,969	591,096	4
Commercial	358	93,381	178,602	5
Industrial	41	95,765	115,718	6
Total Metered Sales to General Customers (461)	3,605	424,115	885,416	
Private Fire Protection Service (462)	81		34,637	7
Public Fire Protection Service (463)	1		318,432	8
Other Sales to Public Authorities (464)	31	23,179	38,185	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	212	648	12
Total Sales of Water	3,719	447,506	1,277,318	

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 or Fd-1)	318,432	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	318,432	
Forfeited Discounts (470):		
Customer late payment charges	3,431	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	3,431	
Miscellaneous Service Revenues (471):		
FEES FOR RECONNECTING METERS	360	7
Total Miscellaneous Service Revenues (471)	360	
Rents from Water Property (472):		
RENTS FOR GROUNDS AND BUILDING AT WELL 3 BY CELLULAR COMPANIES	7,381	8
Total Rents from Water Property (472)	7,381	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,771	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	3,771	
Amortization of Construction Grants (475):		
NONE	0	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)	0	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	4,412	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	4,412	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	2,577	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	59,104	17
Pumping Labor and Expenses (624)	6,955	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	2,814	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	35	22
Maintenance of Structures and Improvements (631)	4,070	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	9,526	25
Total Pumping Expenses	85,081	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	3,436	26
Chemicals (641)	27,249	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)	23,861	28
Miscellaneous Expenses (643)	450	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	35	31
Maintenance of Structures and Improvements (651)	0	32
Maintenance of Water Treatment Equipment (652)	2,858	33
Total Water Treatment Expenses	57,889	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	2,577	34
Storage Facilities Expenses (661)	6,419	35
Transmission and Distribution Lines Expenses (662)	22,424	36
Meter Expenses (663)	7,831	37
Customer Installations Expenses (664)	1,338	38
Miscellaneous Expenses (665)	51,494	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	0	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	498	43
Maintenance of Transmission and Distribution Mains (673)	21,581	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	14,196	46
Maintenance of Meters (676)	5,018	47
Maintenance of Hydrants (677)	19,445	48
Maintenance of Miscellaneous Plant (678)	0	49
Total Transmission and Distribution Expenses	152,821	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	4,368	50
Meter Reading Labor (902)	6,417	51
Customer Records and Collection Expenses (903)	19,364	52
Uncollectible Accounts (904)	(1,831)	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)	2,854	54
Total Customer Accounts Expenses	31,172	
 SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	50,301	56
Office Supplies and Expenses (921)	5,201	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	9,586	59
Property Insurance (924)	2,457	60
Injuries and Damages (925)	9,925	61
Employee Pensions and Benefits (926)	56,996	62
Regulatory Commission Expenses (928)	2,669	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	48,717	65
Rents (931)	15,600	66
Maintenance of General Plant (932)	11,427	67
Total Administrative and General Expenses	212,879	
 Total Operation and Maintenance Expenses	544,254	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	WIS ADMIN CODE - PSC SECTION 109	209,500	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,708	2
Net property tax equivalent		206,792	
Social Security	PAYROLL DISTRIBUTION	19,045	3
PSC Remainder Assessment	BASED ON REVENUES	1,494	4
Other (specify): NONE			5
Total tax expense		<u>227,331</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 § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.196640				3
County tax rate	mills		2.051650				4
Local tax rate	mills		7.599740				5
School tax rate	mills		11.182950				6
Voc. school tax rate	mills		1.992360				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.023340				10
Less: state credit	mills		1.596340				11
Net tax rate	mills		21.427000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.599740				14
Combined School Tax Rate	mills		13.175310				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.775050				17
Total Tax Rate	mills		23.023340				18
Ratio of Local and School Tax to Total	dec.		0.902347				19
Total tax net of state credit	mills		21.427000				20
Net Local and School Tax Rate	mills		19.334597				21
Utility Plant, Jan. 1	\$	11,019,643	11,019,643				22
Materials & Supplies	\$	48,100	48,100				23
Subtotal	\$	11,067,743	11,067,743				24
Less: Plant Outside Limits	\$	414,427	414,427				25
Taxable Assets	\$	10,653,316	10,653,316				26
Assessment Ratio	dec.		1.017100				27
Assessed Value	\$	10,835,488	10,835,488				28
Net Local & School Rate	mills		19.334597				29
Tax Equiv. Computed for Current Year	\$	209,500	209,500				30
Tax Equivalent per 1994 PSC Report	\$	192,196					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	209,500					34

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)	325,935		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	325,935	0	
PUMPING PLANT			
Land and Land Rights (320)	48,195		12
Structures and Improvements (321)	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)	326,267	9,372	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	42,052		20
Total Pumping Plant	595,407	9,372	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	312,689		22
Water Treatment Equipment (332)	350,536	540	23
Total Water Treatment Plant	663,225	540	
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)			325,935	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	325,935	
PUMPING PLANT				
Land and Land Rights (320)			48,195	12
Structures and Improvements (321)			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)	3,000		332,639	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			42,052	20
Total Pumping Plant	3,000	0	601,779	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			312,689	22
Water Treatment Equipment (332)	540		350,536	23
Total Water Treatment Plant	540	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)	6,689,010	290,646	27
Fire Mains (344)	0		28
Services (345)	1,408,534	118,094	29
Meters (346)	275,377	15,825	30
Hydrants (348)	570,396	22,747	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,080,688	447,312	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	11,350		35
Computer Equipment (391.1)	43,071	2,624	36
Transportation Equipment (392)	77,710	8,738	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	26,640		39
Laboratory Equipment (395)	6,332		40
Power Operated Equipment (396)	52,210		41
Communication Equipment (397)	136,363		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	353,676	11,362	
Total utility plant in service directly assignable	11,018,931	468,586	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,018,931	468,586	

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)	6,488		6,973,168 27
Fire Mains (344)			0 28
Services (345)	3,055		1,523,573 29
Meters (346)	5,731		285,471 30
Hydrants (348)	4,180		588,963 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	19,454	0	9,508,546
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			11,350 35
Computer Equipment (391.1)	2,428		43,267 36
Transportation Equipment (392)			86,448 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			26,640 39
Laboratory Equipment (395)			6,332 40
Power Operated Equipment (396)			52,210 41
Communication Equipment (397)			136,363 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	2,428	0	362,610
Total utility plant in service directly assignable	25,422	0	11,462,095
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	25,422	0	11,462,095

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)	173,818	3.00%	9,778	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	173,818		9,778	
PUMPING PLANT				
Structures and Improvements (321)	110,446	3.20%	5,725	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	124,059	4.40%	14,496	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	16,908	4.40%	1,851	15
Total Pumping Plant	251,413		22,072	
WATER TREATMENT PLANT				
Structures and Improvements (331)	131,325	4.00%	12,508	16
Water Treatment Equipment (332)	211,290	5.00%	17,527	17
Total Water Treatment Plant	342,615		30,035	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	73,291	2.10%	2,849	19
Transmission and Distribution Mains (343)	530,093	1.30%	88,804	20
Fire Mains (344)	0			21
Services (345)	262,644	2.90%	42,516	22
Meters (346)	167,747	5.50%	15,423	23
Hydrants (348)	85,858	2.20%	12,753	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,119,633		162,345	

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					183,596	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	183,596	
321					116,171	8
322					0	9
323					0	10
324					0	11
325	3,000	400			135,155	12
326					0	13
327					0	14
328					18,759	15
	3,000	400	0	0	270,085	
331					143,833	16
332	540				228,277	17
	540	0	0	0	372,110	
341					0	18
342					76,140	19
343	6,488	1,600	55		610,864	20
344					0	21
345	3,055	3,600			298,505	22
346	5,731		165		177,604	23
348	4,180	750	1,708		95,389	24
349					0	25
	19,454	5,950	1,928	0	1,258,502	

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)	1,393	7.70%	874	27
Computer Equipment (391.1)	26,462	26.70%	11,526	28
Transportation Equipment (392)	57,384	13.30%	10,917	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	12,067	5.90%	1,572	31
Laboratory Equipment (395)	1,326	5.90%	374	32
Power Operated Equipment (396)	33,736	7.50%	3,916	33
Communication Equipment (397)	105,473	9.20%	12,545	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	237,841		41,724	
Total accum. prov. directly assignable	2,125,320		265,954	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,125,320		 265,954	

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					2,267	27
391.1	2,428				35,560	28
392					68,301	29
393					0	30
394					13,639	31
395					1,700	32
396					37,652	33
397					118,018	34
397.1					0	35
398					0	36
399					0	37
	2,428	0	0	0	277,137	
	25,422	6,350	1,928	0	2,361,430	
					0	38
	25,422	6,350	1,928	0	2,361,430	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			43,702	43,702	1
February			39,160	39,160	2
March			42,316	42,316	3
April			40,021	40,021	4
May			46,758	46,758	5
June			45,827	45,827	6
July			56,024	56,024	7
August			53,432	53,432	8
September			42,419	42,419	9
October			43,395	43,395	10
November			40,958	40,958	11
December			40,613	40,613	12
Total annual pumpage	0	0	534,625	534,625	
Less: Water sold				447,506	13
Volume pumped but not sold				87,119	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				9,306	16
Volume related to equipment/system malfunction				2,000	17
Non-utility volume NOT included in water sales				193	18
Total volume not sold but accounted for				11,499	19
Volume pumped but unaccounted for				75,620	20
Percent of water lost				14%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,429	23
Date of maximum: 7/15/2001					24
Cause of maximum:					25
Lawn Sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,119	26
Date of minimum: 12/25/2001					27
Total KWH used for pumping for the year				1,111,040	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery: N/A					30

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	700,000	Yes	1
WELL #3 WESTERN AVENUE	BG 645	1,060	15	950,000	Yes	2
WELL #4 WAUWATOSA ROAD	BG 646	1,212	15	600,000	Yes	3
WELL #5 LINCOLN BOULEVARD	BG 647	1,000	11	800,000	Yes	4
WELL #6 HARRISON AVENUE	BG 648	630	19	800,000	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	U.S.	2 U.S.	10
Year Installed	1997	1999	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	100	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	14
Location	WAUWATOSA ROAD	LINCOLN BOULEVARD	HARRISON AVENUE	15
Purpose	P	P	P	16
Destination	R	T	D	17
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	18
Year Installed	1966	1968	1986	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	750	700	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	GE	23
Year Installed	1966	2000	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	125	75	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	3	3 & 5	4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1955	1990	1968	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	160	0	35	6
Total capacity in gallons (actual)	200,000	50,000	1,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)		NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?		Y	Y	13
Is water fluoridated (yes, no)?		Y	Y	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.500	36	0	0	0	36	1	
M	D	2.000	294	0	0	0	294	2	
M	D	4.000	3,169	0	0	0	3,169	3	
P	D	4.000	122	0	0	0	122	4	
M	D	6.000	71,470	448	2,682	0	69,236	5	
M	S	6.000	310	0	0	0	310	6	
P	D	6.000	8,052	39	0	0	8,091	7	
P	S	6.000	29	0	0	0	29	8	
M	D	8.000	46,770	150	150	0	46,770	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	62,896	2,895	0	0	65,791	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	16,369	239	0	0	16,608	18	
M	T	12.000	4,002	0	0	0	4,002	19	
P	D	12.000	33,186	0	0	0	33,186	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			257,084	3,771	2,832	0	258,023		
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			263,299	3,771	2,832	0	264,238		

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)	
L	0.750	689	0	71	0	618		1
M	0.750	521	23	0	0	544		2
L	1.000	3	0	0	0	3		3
M	1.000	1,945	23	3	0	1,965		4
P	1.000		3	0	0	3		5
M	1.250	23	0	0	0	23		6
P	1.250		40	0	0	40		7
M	1.500	62	1	0	0	63		8
M	2.000	54	0	0	0	54		9
P	4.000	10	1	0	0	11		10
M	4.000	31	0	0	0	31		11
P	6.000	7	0	0	0	7		12
M	6.000	20	0	0	0	20		13
P	8.000	1	0	0	0	1		14
M	8.000	2	0	0	0	2		15
Total Utility		3,368	91	74	0	3,385	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 (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,928	0	91	0	1,837	85	1
0.750	1,550	166	5	0	1,711	232	2
1.000	86	4	1	0	89	6	3
1.250	13	0	0	0	13	1	4
1.500	70	2	0	0	72	0	5
2.000	22	1	2	0	21	1	6
3.000	12	1	0	0	13	1	7
4.000	6	0	0	0	6	2	8
6.000	0	0	0	0	0	0	9
Total:	3,687	174	99	0	3,762	328	

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	1,704	102	6	4	0	21	1,837	1
0.750	1,521	114	12	4	0	60	1,711	2
1.000	4	68	6	9	0	2	89	3
1.250	0	11	0	1	0	1	13	4
1.500	0	54	7	4	0	7	72	5
2.000	0	11	6	1	1	2	21	6
3.000	0	1	2	4	0	6	13	7
4.000	0	0	2	4	0	0	6	8
6.000	0	0	0	0	0	0	0	9
Total:	3,229	361	41	31	1	99	3,762	

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	1	1	0	11	1
Within Municipality	498	8	5	0	501	2
Total Fire Hydrants	509	9	6	0	512	
Flushing Hydrants						
	5	0	0	0	5	3
Total Flushing Hydrants	5	0	0	0	5	

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

Number of hydrants operated during year: 512
 Number of distribution system valves end of year: 826
 Number of distribution valves operated during year: 480

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)**Acct #633, MAINT OF PUMPING EQUIPMENT**

2000 was \$43,582, 2001 is \$9,526 ... an decrease of \$34,056. Reason for decrease: No wells (pumping equipment) were rebuilt or rehabbed in 2001, whereas in 2000, pumping equipment at well #4 was rebuilt causing \$30,300 to be charged to this account.

History of costs: In '98, the utility rehabbed two of its wells (Well 5 and Well 1). The rehab of pumping equipment @ Well 5 resulted in \$28,000 being charged to #633. A portion of the Well 1 rehab costs were also charged to #633. In '99, the pumps at Well 3 were rebuilt causing \$7,300 to be charged to #633. In 2000, pumping equipment at Well #4 was rebuilt causing \$30,300 to be charged to #633. In 2001, no wells were rebuilt or rehabbed.

Acct. #920, ADMINISTRATIVE AND GENERAL SALARIES

2000 was \$61,086, 2001 is \$50,301 ... a decrease of \$10,785. Reason for decrease: Office labor was reallocated as a result of new Public Benefit programs and shift of one staff member to provide part-time assistance to the electric and water departments.

Acct. #926, PENSIONS AND BENEFITS

2000 was \$67,190, 2001 is \$56,996 ... a decrease of \$10,194. Reason for decrease: 1) \$3,600 decrease as a result of vacation and sick leave liability decreasing due to employees with less years of service with the utility as of 12/31/01 than employees at the end of 12/31/00. 2) \$4,500 decrease as a primary result of reallocation of clearing dollars in 2001, where staff properly recorded "fringe" dollars on labor charged to clearing accounts and work orders throughout the year ... whereas in 2000, due to the implementation of new accounting software, the fringe allocation was not correct. 3) \$1,400 decrease as a result of increased reimbursement from the Sewer Department for fringes on applicable labor. (Water utility does billing and collecting of sewer charges on behalf of the Sewer Department, and since more water meters were tested in 2001, the labor charged to meter operation and maintenance was higher, as well as fringes on that labor; of which the Sewer Department reimburses the Water Utility for 50% of these costs.)

Acct. #930, MISC. GENERAL EXPENSE

2000 was \$23,429, 2001 was \$48,717 ... an increase of \$25,288

Increase was the result of the utility's celebration of its 100th anniversary, where \$25,569 of the costs were charged to #930/Water Utility. See further explanation on page F-22 under #7, Any additional matters.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

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

Acct. #343, Water Mains. Installations during 2001 totalled \$290,646. Breakdown: \$3,040 for 39 ft. 6" PVC installed on Washington Ave.; \$33,242 for 939 ft. 8" PVC installed in new subdivision (Evergreen Acres); \$178,510 for 1,956 ft. 8" PVC and 448 ft. 6" Ductile to replace aging water main (and sewer main replaced by the City) on Hilbert, Wurthmann, Maple and Jackson Streets; \$75,853 for 150 ft. 8" and 239 ft. 12" Ductile main were installed as part of Cedarburg's Streetscape Phase 2 (a downtown restoration project).

Note, the cost per foot for the downtown restoration project was extremely high primarily because short pieces of main had to be laid and spliced in with existing main and services to reroute water main's path around sewer manholes.

Acct. #345, WATER SERVICES. Installations during 2001 totalled \$118,094. Breakdown: \$15,212 for 12 copper services for new subdivision (Evergreen Acres); \$2,800 for 1 PVC service for new M&I bank; \$19,989 for 27 copper services installed as part of Cedarburg's Streetscape Phase 2; \$73,093 for 47 copper and 1 poly services were installed to replace services on Hilbert, Wurthmann, Maple and Jackson Streets in conjunction with water and sewer (by City) main replacement; \$7,000 for 3 poly services were installed to replace and re-route laterals off Wauwatosa Road.

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

SOURCES OF WATER SUPPLY - GROUND WATERS

In the yield per day in gallons column, numbers were changed to actual capacity of what each well is capable of producing in a day. In prior years, staff believes that an average pumping per day was used. Per conversation with PSC on 3/13/02, we were told to use the total capacity of each well, thus the change from 2000 to 2001.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

Financing for installation of water services during 2001.

Installations during 2001 totalled \$118,094.

Breakdown:

\$15,212 for 12 copper services for new subdivision (Evergreen Acres), Work Order #596002, was financed through a "non-cash" contribution by the developer of this new subdivision. (Non-cash contribution was paid by the developer directly to the contractor.)

\$2,800 for 1 PVC service for new M&I bank; Work Order #500006, was financed through a "non-cash" contribution by the customer (M&I Bank). (Non-cash contribution was paid by the customer directly to the contractor.)

\$19,989 for 27 copper services installed as part of Cedarburg's Streetscape Phase 2; Work Order #500007, was financed by the utility. 23 of these services replaced only a small 4 ft. piece from the main in the street, connected to the remaining piece of existing service lateral running to the curb stop. The cost to replace this 4 ft. piece was so high in comparison to the original cost for the full service length, that staff retired the original cost and placed the new cost on the books as plant. A notation will be made in the utility's records that there are actually two different vintages on these services. 3 of these services were replaced in their entirety. No contributions were or will be received on any of these services since the costs were to replace existing utility-owned plant as part of Cedarburg's downtown Streetscape project.

\$73,093 for 47 copper and 1 poly services were installed to replace services on Hilbert, Wurthmann, Maple and Jackson Streets in conjunction with water and sewer (by City) main replacement; Work Order #501001, was financed by the utility. No contributions were or will be received because these utility-owned service laterals were replaced in conjunction with a main replacement project.

\$7,000 for 3 poly services were installed to replace and re-route laterals off Wauwatosa Road; Work Order #601009, was financed through a "non-cash" contribution by the customers. (Non-cash contribution was paid by the customers directly to the contractor.)

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	7,473,017	1
Total Sales of Electricity	7,473,017	
Other Operating Revenues		
Forfeited Discounts (450)	8,467	2
Miscellaneous Service Revenues (451)	561	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	42,409	5
Interdepartmental Rents (455)	15,600	6
Other Electric Revenues (456)	4,807	7
Total Other Operating Revenues	71,844	
Total Operating Revenues	7,544,861	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	5,327,286	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	436,836	10
Customer Accounts Expenses (901-905)	110,043	11
Sales Expenses (911-916)	82,656	12
Administrative and General Expenses (920-932)	397,459	13
Total Operation and Maintenance Expenses	6,354,280	
Other Expenses		
Depreciation Expense (403)	391,037	14
Amortization Expense (404-407)	0	15
Taxes (408)	273,829	16
Total Other Expenses	664,866	
Total Operating Expenses	7,019,146	
NET OPERATING INCOME	525,715	

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	8,467	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	8,467	
Miscellaneous Service Revenues (451):		
ELECTRIC METER RECONNECTION FEES	561	3
Total Miscellaneous Service Revenues (451)	561	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENTAL FROM TELEPHONE AND CABLE TV COMPANIES FOR ATTACHMENTS TO ELECTRIC POLES	42,409	5
Total Rent from Electric Property (454)	42,409	
Interdepartmental Rents (455):		
RENT PAID BY THE WATER DEPT TO THE ELECTRIC DEPT	15,600	6
Total Interdepartmental Rents (455)	15,600	
Other Electric Revenues (456):		
MISC: WHEELING COSTS FROM WEPCO, SALES TAX RETAINER FEES & LATE FEES ON MISC AR	4,807	7
Total Other Electric Revenues (456)	4,807	

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	5,327,286	34
System Control and Load Dispatching (556)	0	35
Other Expenses (557)	0	36
Total Other Power Supply Expenses	5,327,286	
Total Power Production Expenses	5,327,286	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	0	37
Load Dispatching (561)	0	38
Station Expenses (562)	0	39
Overhead Line Expenses (563)	0	40
Underground Line Expenses (564)	0	41
Miscellaneous Transmission Expenses (566)	0	42
Rents (567)	0	43
Maintenance Supervision and Engineering (568)	0	44
Maintenance of Structures (569)	0	45
Maintenance of Station Equipment (570)	0	46
Maintenance of Overhead Lines (571)	0	47
Maintenance of Underground Lines (572)	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	4,364	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)	0	51
Station Expenses (582)	35,550	52
Overhead Line Expenses (583)	13,257	53
Underground Line Expenses (584)	36,961	54
Street Lighting and Signal System Expenses (585)	0	55
Meter Expenses (586)	15,428	56
Customer Installations Expenses (587)	46	57
Miscellaneous Distribution Expenses (588)	133,504	58
Rents (589)	0	59
Maintenance Supervision and Engineering (590)	4,296	60
Maintenance of Structures (591)	923	61
Maintenance of Station Equipment (592)	4,609	62
Maintenance of Overhead Lines (593)	115,769	63
Maintenance of Underground Lines (594)	41,882	64
Maintenance of Line Transformers (595)	1,512	65
Maintenance of Street Lighting and Signal Systems (596)	26,060	66
Maintenance of Meters (597)	2,675	67
Maintenance of Miscellaneous Distribution Plant (598)	0	68
Total Distribution Expenses	436,836	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	13,157	69
Meter Reading Expenses (902)	19,516	70
Customer Records and Collection Expenses (903)	56,837	71
Uncollectible Accounts (904)	7,142	72
Miscellaneous Customer Accounts Expenses (905)	13,391	73
Total Customer Accounts Expenses	110,043	
SALES EXPENSES		
Supervision (911)	0	74
Demonstrating and Selling Expenses (912)	5,156	75
Advertising Expenses (913)	77,500	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)	0	77
Total Sales Expenses	82,656	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	85,684	78
Office Supplies and Expenses (921)	7,254	79
Administrative Expenses Transferred -- Credit (922)	0	80
Outside Services Employed (923)	13,513	81
Property Insurance (924)	4,045	82
Injuries and Damages (925)	18,938	83
Employee Pensions and Benefits (926)	123,385	84
Regulatory Commission Expenses (928)	598	85
Duplicate Charges -- Credit (929)	0	86
Miscellaneous General Expenses (930)	98,852	87
Rents (931)	0	88
Maintenance of General Plant (932)	45,190	89
Total Administrative and General Expenses	397,459	
 Total Operation and Maintenance Expenses	6,354,280	

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	221,212	1
Social Security	PAYROLL DISTRIBUTION	33,243	2
Wisconsin Gross Receipts Tax	BASED ON RURAL ELECTRIC SALES	10,407	3
PSC Remainder Assessment	BASED ON REVENUES	8,967	4
Other (specify): NONE			5
Total tax expense		273,829	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.196640				3
County tax rate	mills		2.051650				4
Local tax rate	mills		7.599740				5
School tax rate	mills		11.182950				6
Voc. school tax rate	mills		1.992360				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.023340				10
Less: state credit	mills		1.596340				11
Net tax rate	mills		21.427000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.599740				14
Combined School Tax Rate	mills		13.175310				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.775050				17
Total Tax Rate	mills		23.023340				18
Ratio of Local and School Tax to Total	dec.		0.902347				19
Total tax net of state credit	mills		21.427000				20
Net Local and School Tax Rate	mills		19.334597				21
Utility Plant, Jan. 1	\$	11,513,547	11,513,547				22
Materials & Supplies	\$	322,383	322,383				23
Subtotal	\$	11,835,930	11,835,930				24
Less: Plant Outside Limits	\$	587,034	587,034				25
Taxable Assets	\$	11,248,896	11,248,896				26
Assessment Ratio	dec.		1.017100				27
Assessed Value	\$	11,441,252	11,441,252				28
Net Local & School Rate	mills		19.334597				29
Tax Equiv. Computed for Current Year	\$	221,212	221,212				30
Tax Equivalent per 1994 PSC Report	\$	211,930					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	221,212					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	6,848	35
Station Equipment (362)	1,181,236		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	808,858	133,477	38
Overhead Conductors and Devices (365)	984,622	117,695	39
Underground Conduit (366)	49,635	24,909	40
Underground Conductors and Devices (367)	3,118,950	251,945	41
Line Transformers (368)	1,093,606	64,107	42
Services (369)	680,818	72,036	43
Meters (370)	414,159	25,081	44
Installations on Customers' Premises (371)	10,781	0	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,154,189	183,381	47
Total Distribution Plant	10,025,970	879,479	
GENERAL PLANT			
Land and Land Rights (389)	22,643		48
Structures and Improvements (390)	472,798	39,886	49
Office Furniture and Equipment (391)	44,222		50
Computer Equipment (391.1)	73,108	7,745	51
Transportation Equipment (392)	129,920	12,575	52
Stores Equipment (393)	9,808		53
Tools, Shop and Garage Equipment (394)	60,008	5,948	54
Laboratory Equipment (395)	32,990	3,618	55
Power Operated Equipment (396)	352,646		56
Communication Equipment (397)	227,857		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
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)	16,798		441,564 35
Station Equipment (362)			1,181,236 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	21,451		920,884 38
Overhead Conductors and Devices (365)	25,579	115	1,076,853 39
Underground Conduit (366)	0		74,544 40
Underground Conductors and Devices (367)	87,255		3,283,640 41
Line Transformers (368)	23,441		1,134,272 42
Services (369)	11,656		741,198 43
Meters (370)	4,734		434,506 44
Installations on Customers' Premises (371)	57	598	11,322 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	35,537	(598)	1,301,435 47
Total Distribution Plant	226,508	115	10,679,056
GENERAL PLANT			
Land and Land Rights (389)			22,643 48
Structures and Improvements (390)			512,684 49
Office Furniture and Equipment (391)			44,222 50
Computer Equipment (391.1)	3,572		77,281 51
Transportation Equipment (392)			142,495 52
Stores Equipment (393)			9,808 53
Tools, Shop and Garage Equipment (394)			65,956 54
Laboratory Equipment (395)			36,608 55
Power Operated Equipment (396)			352,646 56
Communication Equipment (397)			227,857 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,426,000	69,772	
Total utility plant in service directly assignable	11,451,970	949,251	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	11,451,970	949,251	

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	3,572	0	1,492,200
Total utility plant in service directly assignable	230,080	115	12,171,256
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	230,080	115	12,171,256

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)	241,937	3.18%	14,200	27
Station Equipment (362)	733,274	3.23%	38,154	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	92,669	3.75%	32,433	30
Overhead Conductors and Devices (365)	106,456	3.40%	35,045	31
Underground Conduit (366)	22,608	2.50%	1,552	32
Underground Conductors and Devices (367)	1,064,816	3.33%	106,603	33
Line Transformers (368)	485,969	3.03%	33,752	34
Services (369)	250,836	3.45%	24,530	35
Meters (370)	166,096	3.17%	13,451	36
Installations on Customers' Premises (371)	(2,998)	5.00%	553	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	363,027	3.33%	40,886	39
Total Distribution Plant	3,524,690		341,159	
GENERAL PLANT				
Structures and Improvements (390)	244,034	2.50%	12,319	40
Office Furniture and Equipment (391)	25,707	6.25%	2,764	41
Computer Equipment (391.1)	13,182	14.29%	10,745	42
Transportation Equipment (392)	87,797	6.43%	8,968	43
Stores Equipment (393)	3,162	4.00%	392	44
Tools, Shop and Garage Equipment (394)	8,463	6.67%	4,201	45
Laboratory Equipment (395)	16,268	5.56%	1,935	46
Power Operated Equipment (396)	91,321	4.87%	17,182	47
Communication Equipment (397)	149,559	7.69%	17,522	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	639,493		76,028	
Total accum. prov. directly assignable	4,164,183		417,187	

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	16,798	1,600			237,739	27
362					771,428	28
363					0	29
364	21,451	17,380			86,271	30
365	25,579	25,742	8,761	115	99,056	31
366	0				24,160	32
367	87,255	7,183	4,031		1,081,012	33
368	23,441	5,751	341		490,870	34
369	11,656	11,201	1,961		254,470	35
370	4,734		65		174,878	36
371	57	33	542	598	(1,395)	37
372					0	38
373	35,537	9,671	4,526	(598)	362,633	39
	226,508	78,561	20,227	115	3,581,122	
390					256,353	40
391					28,471	41
391.1	3,572				20,355	42
392					96,765	43
393					3,554	44
394					12,664	45
395					18,203	46
396					108,503	47
397					167,081	48
398					0	49
399					0	50
	3,572	0	0	0	711,949	
	230,080	78,561	20,227	115	4,293,071	

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>4,164,183</u></u>		<u><u>417,187</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
	230,080	78,561	20,227	115	4,293,071

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)		68.25	1
7.2/12.5 kV (12kV)		0.00	2
14.4/24.9 kV (25kV)		14.12	3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		12.43	5
7.2/12.5 kV (12kV)		0.00	6
14.4/24.9 kV (25kV)		1.54	7
Other:			
NONE			8
Transmission System			
34.5 kV		0.00	9
69 kV		0.00	10
115 kV		0.00	11
138 kV		0.00	12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
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	2	11
Nonfarm	278	12
Total	280	13
Total customers on rural lines at end of year	280	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	20,355	Thursday	01/04/2001	18:00	11,282	1
February	02	19,345	Thursday	02/22/2001	19:00	10,044	2
March	03	18,571	Monday	03/12/2001	14:00	10,569	3
April	04	17,758	Monday	04/30/2001	14:00	9,377	4
May	05	19,298	Thursday	05/17/2001	14:00	10,114	5
June	06	24,534	Thursday	06/14/2001	14:00	10,866	6
July	07	27,499	Tuesday	07/31/2001	16:00	12,250	7
August	08	28,773	Thursday	08/09/2001	14:00	12,762	8
September	09	24,165	Friday	09/07/2001	14:00	10,316	9
October	10	18,442	Wednesday	10/03/2001	14:00	10,430	10
November	11	20,026	Thursday	11/29/2001	18:00	10,102	11
December	12	21,006	Wednesday	12/19/2001	18:00	10,977	12
Total		259,772				129,089	

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	0	1
Nuclear Steam	0	2
Hydraulic	0	3
Internal Combustion Turbine	0	4
Internal Combustion Reciprocating	0	5
Non-Conventional (wind, photovoltaic, etc.)	0	6
Total Generation	0	7
Purchases	129,089	8
Interchanges:		
In (gross)	0	9
Out (gross)	0	10
Net	0	11
Transmission for/by others (wheeling):		
Received	0	12
Delivered	0	13
Net	0	14
Total Source of Energy	129,089	15
		16
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	124,434	18
Sales For Resale	0	19
Energy Used by the Company (excluding station use):		20
Electric Utility	0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	244	22
Total Used by Company	244	23
Total Sold and Used	124,678	24
Energy Losses:		25
Transmission Losses (if applicable)	0	26
Distribution Losses	4,411	27
Total Energy Losses	4,411	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.4170%	29
Total Disposition of Energy	129,089	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)	(e)	(f)
Residential Sales					
RESIDENTIAL SERVICE	RG-1	4,855	40,583	1	
RESIDENTIAL SERVICE - OPTIONAL TIME-OF-DAY	RG-2	57	799	2	
Total Sales for Residential Sales		4,912	41,382		
Commercial & Industrial					
SMALL POWER	CP-1	31	8,431	3	
SMALL POWER - OPTIONAL TIME-OF-DAY	CP-2	6	3,873	4	
LARGE POWER - TIME-OF-DAY	CP-3	16	25,437	5	
INDUSTRIAL POWER - TIME-OF-DAY	CP-4	3	26,033	6	
GENERAL SERVICE	GS-1	732	16,457	7	
GENERAL SERVICE - OPTIONAL TIME-OF-DAY	GS-2	8	492	8	
INTERDEPARTMENTAL	MP-1	6	1,111	9	
SECURITY LIGHTING	MS-1	45	79	10	
Total Sales for Commercial & Industrial		847	81,913		
Public Street & Highway Lighting					
PUBLIC STREET LIGHTING	MS-1	1	1,108	11	
DOWNTOWN STREET LIGHTING	MS-2	1	31	12	
Total Sales for Public Street & Highway Lighting		2	1,139		
Sales for Resale					
NONE				13	
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		5,761	124,434		

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	2,768,278	71,749	2,840,027	1
0	0	46,991	1,183	48,174	2
0	0	2,815,269	72,932	2,888,201	
28,878	38,427	507,677	13,261	520,938	3
8,948	10,571	187,832	6,021	193,853	4
68,081	82,813	1,252,094	40,632	1,292,726	5
61,444	63,300	1,121,077	40,456	1,161,533	6
0	0	1,079,568	25,888	1,105,456	7
0	0	28,515	1,099	29,614	8
0	0	57,206	1,779	58,985	9
0	0	7,513	95	7,608	10
167,351	195,111	4,241,482	129,231	4,370,713	
0	0	171,348	1,379	172,727	11
0	0	41,325	51	41,376	12
0	0	212,673	1,430	214,103	
0	0	0	0	0	13
167,351	195,111	7,269,424	203,593	7,473,017	

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	259,772				6
Average load factor	68.0729%				7
Total Cost of Purchased Power	5,327,296				8
Average cost per kWh	0.0413				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	5,581	5,701			12
February	4,986	5,059			13
March	5,271	5,297			14
April	4,705	4,672			15
May	5,191	4,923			16
June	5,488	5,378			17
July	5,866	6,384			18
August	6,699	6,063			19
September	4,723	5,593			20
October	5,451	4,979			21
November	5,034	5,068			22
December	4,966	6,011			23
Total kWh (000)	63,961	65,128			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):	0	17
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	

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	629	438	593	225	1,192	7
Dt and Hr of Such Maximum Demand	01/17/2001 04:00	08/07/2001 15:00	08/03/2001 14:00	01/28/2001 22:00	03/08/2001 14:00	8 9
Kwh Output	6,216,587	3,901,837	6,174,247	2,185,219	13,427,957	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	926	2,201	210	2,685	1,878	17
Dt and Hr of Such Maximum Demand	08/09/2001 14:00	01/03/2001 08:00	08/07/2001 13:00	07/31/2001 17:00	08/08/2001 18:00	18 19
Kwh Output	9,451,472	22,030,672	1,975,644	26,232,784	15,446,278	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	1,081	160				27
Dt and Hr of Such Maximum Demand	07/31/2001 18:00	08/09/2001 10:00				28 29
Kwh Output	9,456,045	1,673,102				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	5,950	1,125	64,829	1
Acquired during year	133	35	2,088	2
Total	6,083	1,160	66,917	3
Retired during year	62	44	2,406	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
Number end of year	6,021	1,116	64,511	6
Number end of year accounted for as follows:				7
In customers' use	5,737	993	53,495	8
In utility's use	20	10	1,000	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises	0			11
In stock	264	113	10,016	12
Total end of year	6,021	1,116	64,511	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		0	0	1
Total		0	0	
Ornamental				
Fluorescent	18	57	4,293	2
Metal Halide/Halogen	70	3	902	3
Metal Halide/Halogen	175	49	36,893	4
Mercury Vapor	175	6	6,098	5
Mercury Vapor	400	2	4,771	6
Sodium Vapor	70	9	2,729	7
Sodium Vapor	100	259	131,541	8
Sodium Vapor	150	498	371,281	9
Sodium Vapor	250	355	574,614	10
Sodium Vapor	400	3	5,693	11
Total		1,241	1,138,815	
Other				
NONE		0	0	12
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Acct. #584, UNDERGROUND LINE EXPENSE (OPERATION)

2000 was \$23,449, 2001 was \$36,961 ... an increase of \$13,512. Reason for increase:

1) Expenses in 2000 were artificially low by \$2,300 because this amount was transferred from #584 to plant for engineering costs from 1991 for a State project that was actually approved and completed in 2000. It was believed that these engineering costs should become part of the utility's plant, and because they had been expensed to #584 previously, they were now credited out of #584 and added to the other installation costs. This job was to install street lighting on the widened Pioneer Road.

2) Costs to locate underground electrical facilities were \$2,900 higher in 2001 than they were in 2000 as a result of the cable TV provider in Cedarburg upgrading their system (to digital) requiring many, many locates.

3) Costs to move existing underground transformers were \$6,200 higher in 2001 than they were in 2000 as a primary result of: 1) More transformers were purchased in 2001 than in 2000 (19 and 9 respectively). The time to order, stock, label and do record-keeping on transformers purchased in 2001 (and prior) was charged to #584, where, beginning in 2002, staff will increase its estimates for standard labor loadings for first-time transformer installations to include these type of costs. 2001's costs were approx. \$700 more than 2000's for this work. 2) During 2000, approx. \$1200 of labor and clearing was charged to #584 from work order closings; whereas in 2001, approx. \$4600 was charged to #584 from work order closings ... and increase of \$3400. Staff believes this is the result of trying to properly classify "transfer and maintenance" time (the time it takes to "move" used transformers and connect used transformers to underground lines). This time is now being allocated through the work order closings using a percentage allocation method based on estimated standard labor hours to perform various work.

Acct. #588, MISC. DISTRIBUTION EXPENSE

2000 was \$113,602, 2001 was \$133,504 ... an increase of \$19,902. Reason for increase:

1) The utility hired a consultant to perform a study of its electrical distribution system. This type of study is only done every five to ten years and helps the utility plan for future needs and improve the efficiency and quality of its existing electrical infrastructure. The costs paid in 2001 totalled approx. \$33,200 plus \$12,000 for utility staff's labor and clearing to work with the consultant on the study.

2) In 2000, the utility paid the costs for 2000 and 2001's safety training program registration with MEUW. The cost was recorded to #588 was \$2600. Technically, half of it probably should have been recorded as a prepayment, but it wasn't. This results in 2000's costs in #588 being \$2600 higher than 2001's.

3) In 2000, approx. \$2100 more was spent on the purchase of minor safety equipment than in 2001.

ELECTRIC OPERATING SECTION FOOTNOTES

4) The labor and clearing charged for time spent in safety classes and meetings was \$1800 less in 2001 than it was in 2000.

5) Throughout the year, labor is charged to #184 for "Indirect Work Order Labor Clearing." Examples would be: time spent closing work orders, calling in locates, doing preliminary job layouts, reviewing average unit costs on an annual basis, and so on. This time is then cleared out by adding a percentage (which is estimated at the beginning of each year) to every labor dollar that is charged directly to work orders throughout the year. At the end of the year, any balance remaining is charged to #588. In 2000, a debit balance of \$9,600 was charged to #588 whereas in 2001, a credit balance of <\$9,400> was charged; resulting in a decrease to #588 of \$19,000.

Acct. #920, ADMINISTRATIVE AND GENERAL SALARIES

2000 was \$97,974, 2001 is \$85,684 ... a decrease of \$12,290. Reason for decrease: Office labor was reallocated as a result of new Public Benefit programs and shift of one staff member to provide part-time assistance to the electric and water departments.

Acct. #926, EMPLOYEE PENSIONS AND BENEFITS

2000 was \$160,754, 2001 was \$123,385 ... a decrease of \$37,369. Reason for decrease:

1) \$16,000 decrease as a result of vacation and sick leave liability decreasing due to employees with less years of service with the utility as of 12/31/01 than employees at the end of 12/31/00. 2) \$20,700 decrease as a primary result of reallocation of clearing dollars in 2001, where staff properly recorded "fringe" dollars on labor charged to clearing accounts and work orders throughout the year ... whereas in 2000, due to the implementation of new accounting software, the fringe allocation was not correct.

Acct. #930, MISCELLANEOUS GENERAL EXPENSES

2000 was \$71,836, 2001 was \$98,852 ... an increase of \$27,016. Reason for increase: The utility celebrated its 100th anniversary with several community gatherings, a history booklet, enlarged photographs, and so on. \$36,000 of the cost was recorded in account #930/Electric Utility.

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

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

Acct. #364, Poles, Towers and Fixtures: Installations of \$133,477 made up of 78 poles at a total cost of \$94,748; 49 anchors at a total cost of \$3,379; 89 down/head guys at a total cost of \$7,711; 67 equipment mounts at a total cost of \$9,344; 88 crossarms at a total cost of \$16,834; and 4 cluster mounts at a total cost of \$1,461. \$93,953 was associated with distribution rebuild projects being undertaken by the utility to replace aging infrastructure. \$24,914 for primary and secondary line extensions for new customers, subdivisions, and expansion at Cedarburg High School. And \$14,610 for other installations such as service conversion and upgrades, changing out individual poles, etc.

Acct. #365, Overhead Conductors and Devices: Installations of \$117,695 made up of 96 grounds at a total cost of \$11,732; 10,497 ft. of overhead conductor at a total cost of \$76,345; 70 cutouts at a total cost of \$8,804, 99 arrestors at a total cost of \$11,102; 12 disconnect switches at a total cost of \$3,932; and 1 GOLB switch at a cost of \$5,780. \$96,307 was associated with distribution rebuild projects being undertaken by the utility to replace aging infrastructure. \$8,082 for primary and secondary line extensions for new customers, subdivisions, and expansion at Cedarburg High School. And \$13,306 for other installations such as individual conductor and overhead device replacements.

Acct. #367, Underground Conductors and Devices: Installation of \$251,945 made up of 14 modules at a total cost of \$4,278; 1 PMH Gear at cost of \$18,289; 52 pedestals at a total cost of \$12,333; 11 switch junction boxes at a total cost of \$13,819; 30,031 ft. of underground conductor at a total cost of \$177,134; 9 transformer pads/slabs at a total cost of \$4,190; 6 arrestors at a total cost of \$678; 24 elbow arrestors at a total cost of \$4,612; and 41 primary and secondary risers at a total cost of \$16,611. \$28,786 was associated with distribution rebuild projects being undertaken by the utility to replace aging infrastructure. \$195,045 for primary and secondary line extensions for new customers, subdivisions, and expansion at Cedarburg High School. And \$28,114 for other installations such as individual conductor and overhead device replacements.

Acct. #373, Street Lighting. Installations of \$183,381 made up of 2 street light switches at a total cost of \$1,652; 2 street light vaults at a total cost of \$465; 25 st light mast arms at a total cost of \$7,121; 16,649 ft. of conductor at a total cost of \$57,494; 11 street light poles at a total cost of \$6,271; 16 ornate street light poles for downtown at a total cost of \$49,282; 3 risers at a total cost of \$496; 6,447 ft. of coil-type conduit at a total cost of \$24,858; 4 street light pedestals at a total cost of \$1,373; 40 fixtures at a total cost of \$10,062; and 22 metal halide downtown fixtures at a total cost of \$24,307. \$7,971 was associated with distribution rebuild projects being undertaken by the utility to replace aging infrastructure. \$12,050 for street lighting facilities installed in new subdivisions; \$124,501 for ornate street lighting equipment installed as part of Cedarburg's Streetscape, Phase 2 project. And \$38,859 for other installations such as normal replacement of burnt out fixtures, faulted street lighting cable, replacements due to car accidents, etc.

ELECTRIC OPERATING SECTION FOOTNOTES

ADJUSTMENTS MADE IN 2001:

Acct. #365, \$115 adjustment. In 1999, the utility began using an automated CPR, work order and mapping system for tracking it's electrical plant. A manual entry was made in 2000 to add a unit of plant ... but was not put through the automated system. Because of the small dollar amount involved, staff decided in 2001, that the best thing to do would be to adjust the G/L balance rather than try to modify the automated system's CPR ledger and database.

Acct. #371, \$598 was debited to plant and credited to accumulated depreciation to correct a prior year's adjustment which shouldn't have been done because this correction would have been taken care of through adjustments made in 1999 to balance the utility's plant with a field inventory.

Acct. #373, \$598 was credited to plant and debited to accumulated depreciation for the same reason as described about under Acct. #371.

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

Acct. #371, Accum. Depr. began the year 2001 with a credit balance. Reason goes back to 1999 when a field inventory was done of the utility's electrical distribution system, and in the process, some plant was reclassified, causing a credit balance in accumulated depreciation.

Act. #365, #371 & #373 had adjustments to accumulated depreciation. See footnotes for schedule E-06 for explanations.

Transmission and Distribution Lines (Page E-10)

TRANSMISSION & DISTRIBUTION LINES

For 2001 reporting purposes, utility staff was able to calculate miles of overhead and underground lines where in the past only an estimate of overhead line miles was included. Staff classified all line as primary distribution because none of the utility's plant is considered "transmission" plant. Lastly, utility staff did not record additions during 2001, but will begin to report additions in 2002's report.
