



3014 (02-09-04)

ANNUAL REPORT

OF

Name: SAUK CITY WATER & LIGHT UTILITY

Principal Office: 726 WATER STREET
SAUK CITY, WI 53583

For the Year Ended: DECEMBER 31, 1999

**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.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

SAUK CITY WATER & LIGHT UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SAUK CITY WATER & LIGHT UTILITY

Utility Address: 726 WATER STREET
SAUK CITY, WI 53583

When was utility organized? 12/1/1909

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DENNIS STENNER

Title: PUBLIC WORKS & UTILITY DIRECTOR

Office Address:

726 WATER STREET
SAUK CITY, WI 53583

Telephone: (608) 643 - 3932

Fax Number: (608) 643 - 2670

E-mail Address:

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone:

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

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

Name: NONE

Title:

Office Address:

Telephone:

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: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PKWY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 240 - 2387

Fax Number: (608) 249 - 8532

E-mail Address: vhellenbrand@virchowkrause.com

Date of most recent audit report: 2/4/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: MS VICKI BREUNIG

Title: VILLAGE ADMINISTRATOR

Office Address:

726 WATER STREET

SAUK CITY, WI 53583

Telephone: (608) 643 - 3932

Fax Number: (608) 643 - 2670

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MERLIN FUCHS

JIM LEXSTRA

RON LOETHER

TOM MAHONEY

MAURICE SCHAEFER, PRESIDENT

CLIFFORD SCHLOUGH

LARRY SOLCHENBERGER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,170,886	2,111,851	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,650,534	1,608,181	2
Depreciation Expense (403)	205,631	189,839	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	125,447	122,106	5
Total Operating Expenses	1,981,612	1,920,126	
Net Operating Income	189,274	191,725	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	189,274	191,725	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	31,226	35,282	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	31,226	35,282	
Total Income	220,500	227,007	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	220,500	227,007	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	47,577	54,935	14
Amortization of Debt Discount and Expense (428)	1,536	1,537	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	32,046	25,831	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	81,159	82,303	
Net Income	139,341	144,704	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,388,561	2,246,609	20
Balance Transferred from Income (433)	139,341	144,704	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	5,988	2,752	25
Total Unappropriated Earned Surplus End of Year (216)	2,521,914	2,388,561	

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		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON INVESTMENTS	31,226	5
Total (Acct. 419):	31,226	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
OPERATING TRANSFER	5,988	12
Total (Acct. 439)--Debit:	5,988	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	358,876	1,812,010	0	0	2,170,886	1
Less: interdepartmental sales	0	16,094	0	0	16,094	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	358,876	1,795,916	0	0	2,154,792	

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	59,565		59,565	1
Electric operating expenses	138,984		138,984	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	199		199	8
Electric utility plant accounts	21,611		21,611	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			0	13
Accum. prov. for depreciation of electric plant			0	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			0	18
All other accounts			0	19
Total Payroll	220,359	0	220,359	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,272,918	5,875,284	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,173,663	1,980,550	2
Net Utility Plant	4,099,255	3,894,734	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	20,927	20,141	6
Special Funds (125)	497,358	422,629	7
Total Other Property and Investments	518,285	442,770	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	250,636	196,818	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	162,278	156,193	11
Other Accounts Receivable (143)	41,706	51,389	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,344	30,657	14
Materials and Supplies (150)	82,669	88,218	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,077	715	17
Total Current and Accrued Assets	542,710	523,990	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,525	8,061	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	3,215	0	20
Total Deferred Debits	9,740	8,061	
Total Assets and Other Debits	5,169,990	4,869,555	

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)	231,835	231,835	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,521,914	2,388,561	23
Total Proprietary Capital	2,753,749	2,620,396	
LONG-TERM DEBT			
Bonds (221)	670,000	795,000	24
Advances from Municipality (223)	805,407	564,833	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,475,407	1,359,833	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	14,183	135,334	28
Payables to Municipality (233)	51,270	15,490	29
Customer Deposits (235)			30
Taxes Accrued (236)	15,259	29,827	31
Interest Accrued (237)	27,640	25,449	32
Other Current and Accrued Liabilities (238)	26,803	23,246	33
Total Current and Accrued Liabilities	135,155	229,346	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	6,798	8,652	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	6,798	8,652	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	798,881	651,328	41
Total Liabilities and Other Credits	5,169,990	4,869,555	

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)	3,194,474	0	0	3,078,444	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,194,474	0	0	3,078,444	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	725,572	0	0	1,448,091	10
Total Accumulated Provision	725,572	0	0	1,448,091	
Net Utility Plant	2,468,902	0	0	1,630,353	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	659,749	1,320,801			1,980,550	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	69,957	135,674			205,631	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,063				3,063	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	133	885			1,018	10
Other credits (specify):						11
					0	12
Total credits	73,153	136,559	0	0	209,712	13
Debits during year						14
Book cost of plant retired	7,330	9,269			16,599	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	7,330	9,269	0	0	16,599	19
Balance End of Year	725,572	1,448,091	0	0	2,173,663	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			77,440		77,440	83,229	2
Total Electric Utility					77,440	83,229	

Account	Total End of Year	Amount Prior Year	
Electric utility total	77,440	83,229	1
Water utility	5,229	4,989	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	82,669	88,218	

**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)				
1990 Mortgage Revenue Bonds	753	428	5,943	1
1992 Mortgage Revenue Bonds	783	428	582	2
Total			6,525	
Unamortized premium on debt (251)				
NONE	0	0	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	231,835	1
Changes during year (explain):		2
Balance end of year	<u><u>231,835</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Waterworks Mortgage Revenue Bonds	05/01/1977	05/01/2007	5.45%	285,000	1
Electric Mortgage Revenue Bonds	08/01/1990	08/01/2000	7.10%	30,000	2
Water Mortgage Revenue Bonds	12/07/1992	12/07/2004	5.45%	355,000	3
Total Bonds (Account 221):				670,000	

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)	
Advances (223)					
PROMISSORY NOTE	07/30/1999	07/30/2009	4.50%	298,000	1
State Trust Fund Loan - Water	06/15/1987	03/15/2007	6.50%	66,075	2
State Trust Fund Loan - Water	11/10/1987	03/15/2007	6.50%	9,332	3
Promissory Note	05/15/1998	05/15/1999	4.75%	432,000	4
Total for Account 223				805,407	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	29,827	1
Accruals:		
Charged water department expense	64,660	2
Charged electric department expense	60,787	3
Charged sewer department expense	1,069	4
Other (explain):		
NONE		5
Total Accruals and other credits	126,516	
Taxes paid during year:		
County, state and local taxes	120,600	6
Social Security taxes	14,920	7
PSC Remainder Assessment	2,370	8
Other (explain):		
gross receipts tax	3,194	9
Total payments and other debits	141,084	
Balance end of year	15,259	

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)					
1977 MRB - Water	3,288	18,675	18,940	3,023	1
1990 MRB	1,775	3,364	4,260	879	2
1992 MRB	1,696	25,538	25,798	1,436	3
Subtotal	6,759	47,577	48,998	5,338	
Advances from Municipality (223)					
State Trust Fund Loan	540	623	682	481	4
State Trust Fund Loan	3,825	4,407	4,832	3,400	5
Promissory Note	0	5,461		5,461	6
GO Debt	14,325	21,555	22,920	12,960	7
Subtotal	18,690	32,046	28,434	22,302	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	25,449	79,623	77,432	27,640	

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	529,615	121,713	0	0	0	651,328	1
Add credits during year:							
For Services	37,600	40,685				78,285	2
For Mains	63,608					63,608	3
Other (specify):							
NONE						0	4
HYDRANTS	5,660					5,660	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	636,483	162,398	0	0	0	798,881	
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		1
Total (Acct. 123):	0	
Other Investments (124):		
ACCUMULATED LEAVE BALANCE	20,927	2
Total (Acct. 124):	20,927	
Special Funds (125):		
REDEMPTION ACCOUNT	75,671	3
RESERVE ACCOUNT	206,476	4
DEPRECIATION ACCOUNT	215,211	5
Total (Acct. 125):	497,358	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	18,429	7
Electric	143,849	8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	162,278	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	17,693	11
Merchandising, jobbing and contract work		12
Other (specify):		
REFUSE ACCOUNTS RECEIVABLE	5,136	13
PCAC FROM 1990-1994	18,877	14
Total (Acct. 143):	41,706	
Receivables from Municipality (145):		
SUPPLIES	4,344	15
Total (Acct. 145):	4,344	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

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 Deferred Debits (183):		
PRELIMINARY ENGINEERING	3,215	18
Total (Acct. 183):	3,215	
Payables to Municipality (233):		
PAYABLE TO SEWER UTILITY	14,766	19
ENGINEERING COSTS, INSURANCE, TAX ROLL	36,504	20
Total (Acct. 233):	51,270	
Other Deferred Credits (253):		
NONE		21
Total (Acct. 253):	0	

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	3,041,835	3,032,265	0	0	6,074,100	1
Materials and Supplies	5,109	80,334	0	0	85,443	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	692,660	1,384,446	0	0	2,077,106	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	583,049	142,055	0	0	725,104	6
Other (specify):					0	7
Average Net Rate Base	1,771,235	1,586,098	0	0	3,357,333	
Net Operating Income	126,368	62,906	0	0	189,274	8
Net Operating Income as a percent of Average Net Rate Base	7.13%	3.97%	N/A	N/A	5.64%	

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	231,835	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,455,237	3
Other (Specify):		4
Total Average Proprietary Capital	2,687,072	
Net Income		
Net Income	139,341	5
Percent Return on Proprietary Capital	5.19%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

July 13, 2000

Mr. Dennis Stenner, Public Works and Utility Director
Sauk City Municipal Water & Light Utility
726 Water Street
Sauk City, WI 53583-1449

1999 Analytical Review DWCCA-5260-PJL

Dear Mr. Stenner:

Thank you for your response to our letter of May 25, 2000, concerning the analytical review of your 1999 annual report. Your answer has been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel the following item needs further clarification before we can complete this analytical review.

You indicated in your response that the number of customers reported in the Water Operating Revenues - Sales of Water schedule on page W-2 includes refuse, read out and sewer only customers. Please note that in the future the only customers which should be reported on page W-2 are water customers.

If you have any questions, please feel free to contact me at (608) 267-9198 or e-mail me at leegep@psc.state.wi.us. You may consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\1999 AR response letters\5260.doc

cc: Mr. Maurice Schaefer, President

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 25, 2000

Mr. Dennis Stenner, Public Works and Utility Director
Sauk City Municipal Water & Light Utility
726 Water Street
Sauk City, WI 53583-1449

1999 Analytical Review DWCCA-5260-PJL

Dear Mr. Stenner:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

During our review, we noted that 1,198 services are reported in use on the Water Services schedule. However, meters end of year less meters in stock reported on the meters and meter classification schedules totals to only 1,166 meters in use. In addition, 1,444 customers on average are reported for the year on page W-2. It appears there are a significant number of unmetered services. Please furnish an explanation.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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cc: Mr. Maurice Schaefer, President

RESPONSE RECEIVED 6/12/00.

The number of customers reported on page W-2 includes refuse, read out and sewer customers. I will write to instruct them not to include those customers in the future.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	341,715	1
Total Sales of Water	341,715	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	14,789	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,372	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	17,161	
Total Operating Revenues	358,876	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	25,425	9
Water Treatment Expenses (630-635)	5,716	10
Transmission and Distribution Expenses (640-655)	27,960	11
Customer Accounts Expenses (901-904)	11,811	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	26,979	14
Total Operation and Maintenance Expenses	97,891	
Other Operating Expenses		
Depreciation Expense (403)	69,957	15
Amortization Expense (404-407)		16
Taxes (408)	64,660	17
Total Other Operating Expenses	134,617	
Total Operating Expenses	232,508	
NET OPERATING INCOME	126,368	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,286	65,814	156,152	4
Commercial	158	36,422	53,730	5
Industrial				6
Total Metered Sales to General Customers (461)	1,444	102,236	209,882	
Private Fire Protection Service (462)	10		4,260	7
Public Fire Protection Service (463)	1		120,600	8
Other Sales to Public Authorities (464)	17	2,089	6,973	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,472	104,325	341,715	

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)	120,600	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	120,600	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENTAL OF WATER PROPERTY	14,789	8
Total Rents from Water Property (472)	14,789	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,372	10
Other (specify): NONE		11
Total Other Water Revenues (474)	2,372	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	15,208	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	10,217	9
Total Pumping Expenses	25,425	
WATER TREATMENT EXPENSES		
Operation Labor (630)	1,194	10
Chemicals (631)	3,437	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	1,085	13
Total Water Treatment Expenses	5,716	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	10,788	14
Operation Supplies and Expenses (641)	35	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	10,701	17
Maintenance of Services (652)	4,428	18
Maintenance of Meters (653)	638	19
Maintenance of Hydrants (654)	1,370	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	27,960	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,437	22
Accounting and Collecting Labor (902)	6,994	23
Supplies and Expenses (903)	1,380	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	11,811	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,028	27
Office Supplies and Expenses (921)	868	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	998	30
Property Insurance (924)	944	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	17,143	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,998	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	26,979	
 Total Operation and Maintenance Expenses	 97,891	

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		62,313	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,069	2
Net property tax equivalent		61,244	
Social Security		3,013	3
PSC Remainder Assessment		403	4
Other (specify): NONE			5
Total tax expense		64,660	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.248640				3
County tax rate	mills		5.170090				4
Local tax rate	mills		8.607280				5
School tax rate	mills		13.383660				6
Voc. school tax rate	mills		1.839080				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.248750				10
Less: state credit	mills		1.951330				11
Net tax rate	mills		27.297420				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.607280				14
Combined School Tax Rate	mills		15.222740				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.830020				17
Total Tax Rate	mills		29.248750				18
Ratio of Local and School Tax to Total	dec.		0.814736				19
Total tax net of state credit	mills		27.297420				20
Net Local and School Tax Rate	mills		22.240201				21
Utility Plant, Jan. 1	\$	2,889,199	2,889,199				22
Materials & Supplies	\$	4,989	4,989				23
Subtotal	\$	2,894,188	2,894,188				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,894,188	2,894,188				26
Assessment Ratio	dec.		0.804364				27
Assessed Value	\$	2,327,981	2,327,981				28
Net Local & School Rate	mills		22.240201				29
Tax Equiv. Computed for Current Year	\$	51,775	51,775				30
Tax Equivalent per 1994 PSC Report	\$	62,313					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	62,313					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	488		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	488	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	30,100		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)	211,099		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	241,199	0	
PUMPING PLANT			
Land and Land Rights (320)	5,945		12
Structures and Improvements (321)	226,618		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	497,186		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,098		20
Total Pumping Plant	732,847	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,891		23
Total Water Treatment Plant	11,891	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	123		24
Structures and Improvements (341)	32,262		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)			488	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	488	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			30,100	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)			211,099	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	241,199	
PUMPING PLANT				
Land and Land Rights (320)			5,945	12
Structures and Improvements (321)			226,618	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			497,186	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,098	20
Total Pumping Plant	0	0	732,847	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,891	23
Total Water Treatment Plant	0	0	11,891	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			123	24
Structures and Improvements (341)			32,262	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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	392,712		26
Transmission and Distribution Mains (343)	965,057	220,022	27
Fire Mains (344)	0		28
Services (345)	209,152	49,840	29
Meters (346)	119,549	5,769	30
Hydrants (348)	148,419	25,780	31
Other Transmission and Distribution Plant (349)	1,650		32
Total Transmission and Distribution Plant	1,868,924	301,411	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	446		35
Computer Equipment (391.1)	18,977		36
Transportation Equipment (392)	5,506	11,196	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	4,380		39
Laboratory Equipment (395)	513		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	3,843		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	183		45
Total General Plant	33,848	11,196	
Total utility plant in service directly assignable	2,889,197	312,607	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,889,197	312,607	

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)			392,712 26
Transmission and Distribution Mains (343)	4,230		1,180,849 27
Fire Mains (344)			0 28
Services (345)	650		258,342 29
Meters (346)	1,320		123,998 30
Hydrants (348)	1,130		173,069 31
Other Transmission and Distribution Plant (349)			1,650 32
Total Transmission and Distribution Plant	7,330	0	2,163,005
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			446 35
Computer Equipment (391.1)			18,977 36
Transportation Equipment (392)			16,702 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			4,380 39
Laboratory Equipment (395)			513 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			3,843 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			183 45
Total General Plant	0	0	45,044
Total utility plant in service directly assignable	7,330	0	3,194,474
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	7,330	0	3,194,474

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,206	10,206	1
February			8,962	8,962	2
March			9,457	9,457	3
April			9,869	9,869	4
May			10,072	10,072	5
June			11,119	11,119	6
July			11,729	11,729	7
August			10,319	10,319	8
September			12,048	12,048	9
October			10,023	10,023	10
November			8,896	8,896	11
December			9,405	9,405	12
Total for year	0	0	122,105	122,105	
Less: Measured or estimated water used in main flushing and water treatment during year				2,504	13
Less: Other utility use				1,488	14
Other utility use explanation:					15
Main leaks and fire dept use					
Water pumped into distribution system				118,113	16
Less: Water sold				104,325	17
Losses and unaccounted for				13,788	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				776	21
Date of maximum: 9/29/1999					22
Cause of maximum:					23
Flushing hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				197	24
Date of minimum: 4/10/1999					25
Total KWH used for pumping for the year				243,173	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1314 BATES	BG 954	560	18	166	Yes	1
124 ASH	CN 884	280	10	186	Yes	2

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 BOOSTER	#2 BOOSTER	BG 954	1
Location	124 ASH	124 ASH	1314 BATES	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	CORNELL	CORNELL	LAYNE	5
Year Installed	1993	1993	1987	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	1,200	1,200	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	HIGH TRUSH	9 10
Year Installed	1993	1993	1987	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	CN884	GENERATOR		14
Location	124 ASH	124 ASH		15
Purpose	P	S		16
Destination	D	D		17
Pump Manufacturer	LAYNE	???		18
Year Installed	1993	1993		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,200	1,000		21
Pump Motor or Standby Engine Mfr	USEM	CUMMINGS		22 23
Year Installed	1993	1993		24
Type	ELECTRIC	NATURAL GAS		25
Horsepower	100	319		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	#2	#5		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1976	1993		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	135	12		6
Total capacity in gallons	300,000	300		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		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.)	300.0000	300.0000		12
Is a corrosion control chemical used (yes, no)?	N	N		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	4.000	4,427	0	350	0	4,077	1
M	D	6.000	66,203	1,290	2,000	0	65,493	2
M	D	8.000	8,545	1,547	0	0	10,092	3
M	D	10.000	27,249	3,600	0	0	30,849	4
Total Within Municipality			106,424	6,437	2,350	0	110,511	
Total Utility			106,424	6,437	2,350	0	110,511	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	891	10	2	0	899		1
L	0.750	159	0	7	0	152		2
M	1.000	60	48	8	0	100		3
M	1.250	4	0	0	0	4		4
M	1.500	17	2	0	0	19		5
M	2.000	22	2	0	0	24		6
Total Utility		1,153	62	17	0	1,198	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).

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)	
0.750	1,087	78	33	1	1,133	83	1
1.000	19	0	0	0	19	0	2
1.250	4	0	0	0	4	0	3
1.500	23	2	0	0	25	23	4
2.000	18	2	0	0	20	2	5
3.000	4	0	0	0	4	0	6
4.000	1	0	0	1	2	0	7
Total:	1,156	82	33	2	1,207	108	

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)	
0.750	988	102	0	6	0	37	1,133	1
1.000	0	16	0	1	0	2	19	2
1.250	0	4	0	0	0	0	4	3
1.500	1	23	0	1	0	0	25	4
2.000	0	13	0	7	0	0	20	5
3.000	0	3	0	0	0	1	4	6
4.000	0	0	0	1	0	1	2	7
Total:	989	161	0	16	0	41	1,207	

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	0	0	0		0	1
Within Municipality	173	16	9		180	2
Total Fire Hydrants	173	16	9	0	180	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	181
Number of distribution system valves end of year:	415
Number of distribution valves operated during year:	388

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Developers financed \$63,608 of main additions while the utility financed the remaining.

Water Services (Page W-16)

Developers financed \$37,600 of water service additions while the utility financed the remaining.

Meters (Page W-17)

The utility performed a meter count in 1999. Adjust to actual.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,803,520	1
Total Sales of Electricity	1,803,520	
Other Operating Revenues		
Forfeited Discounts (450)	7,210	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,280	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	8,490	
Total Operating Revenues	1,812,010	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,254,215	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	122,329	11
Customer Accounts Expenses (901-904)	12,384	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	163,715	14
Total Operation and Maintenance Expenses	1,552,643	
Other Expenses		
Depreciation Expense (403)	135,674	15
Amortization Expense (404-407)		16
Taxes (408)	60,787	17
Total Other Expenses	196,461	
Total Operating Expenses	1,749,104	
NET OPERATING INCOME	62,906	

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	7,210	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	7,210	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
PERMITS, RECONNECTIONS AND MISCELLANEOUS SALES	1,280	7
Total Other Electric Revenues (456)	1,280	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,254,215	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,254,215	
Total Power Production Expenses	1,254,215	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	8,383	20
Line and Station Labor (561)	7,325	21
Line and Station Supplies and Expenses (562)	26,909	22
Street Lighting and Signal System Expenses (565)	693	23
Meter Expenses (566)	4,860	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	14,162	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	42,726	28
Maintenance of Line Transformers (573)	8,223	29
Maintenance of Street Lighting and Signal Systems (574)	9,048	30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	122,329	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,437	33
Accounting and Collecting Labor (902)	6,994	34
Supplies and Expenses (903)	1,953	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	12,384	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	10,057	38
Office Supplies and Expenses (921)	3,195	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	21,675	41
Property Insurance (924)	(117)	42
Injuries and Damages (925)	9,358	43
Employee Pensions and Benefits (926)	71,979	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	31,207	46
Transportation Expenses (933)	16,361	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	163,715	
 Total Operation and Maintenance Expenses	 1,552,643	

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		43,719	1
Social Security		11,907	2
Wisconsin Gross Receipts Tax		3,194	3
PSC Remainder Assessment		1,967	4
Other (specify): NONE			5
Total tax expense		60,787	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.248640				3
County tax rate	mills		5.170090				4
Local tax rate	mills		8.607280				5
School tax rate	mills		13.383660				6
Voc. school tax rate	mills		1.839080				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.248750				10
Less: state credit	mills		1.951330				11
Net tax rate	mills		27.297420				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.607280				14
Combined School Tax Rate	mills		15.222740				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.830020				17
Total Tax Rate	mills		29.248750				18
Ratio of Local and School Tax to Total	dec.		0.814736				19
Total tax net of state credit	mills		27.297420				20
Net Local and School Tax Rate	mills		22.240201				21
Utility Plant, Jan. 1	\$	2,986,087	2,986,087				22
Materials & Supplies	\$	83,229	83,229				23
Subtotal	\$	3,069,316	3,069,316				24
Less: Plant Outside Limits	\$	625,427	625,427				25
Taxable Assets	\$	2,443,889	2,443,889				26
Assessment Ratio	dec.		0.804364				27
Assessed Value	\$	1,965,776	1,965,776				28
Net Local & School Rate	mills		22.240201				29
Tax Equiv. Computed for Current Year	\$	43,719	43,719				30
Tax Equivalent per 1994 PSC Report	\$	39,635					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	43,719					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 \$50,000 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 \$50,000 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)	86		34
Structures and Improvements (361)	47,792		35
Station Equipment (362)	145,725		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	455,294		38
Overhead Conductors and Devices (365)	481,879	286	39
Underground Conduit (366)	4,928		40
Underground Conductors and Devices (367)	369,860	13,959	41
Line Transformers (368)	652,479	43,376	42
Services (369)	195,954	23,950	43
Meters (370)	152,365	6,622	44
Installations on Customers' Premises (371)	549		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	145,819	2,238	47
Total Distribution Plant	2,652,730	90,431	
 GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	29,946		49
Office Furniture and Equipment (391)	13,482		50
Computer Equipment (391.1)	41,174		51
Transportation Equipment (392)	139,361	11,195	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	22,341		54
Laboratory Equipment (395)	2,596		55
Power Operated Equipment (396)	63,599		56
Communication Equipment (397)	17,443		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)			86 34
Structures and Improvements (361)			47,792 35
Station Equipment (362)			145,725 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			455,294 38
Overhead Conductors and Devices (365)			482,165 39
Underground Conduit (366)			4,928 40
Underground Conductors and Devices (367)			383,819 41
Line Transformers (368)	8,785		687,070 42
Services (369)			219,904 43
Meters (370)	484		158,503 44
Installations on Customers' Premises (371)			549 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			148,057 47
Total Distribution Plant	9,269	0	2,733,892
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			29,946 49
Office Furniture and Equipment (391)			13,482 50
Computer Equipment (391.1)			41,174 51
Transportation Equipment (392)			150,556 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			22,341 54
Laboratory Equipment (395)			2,596 55
Power Operated Equipment (396)			63,599 56
Communication Equipment (397)			17,443 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 \$50,000 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)	3,415		58
Other Tangible Property (399)	0		59
Total General Plant	333,357	11,195	
Total utility plant in service directly assignable	2,986,087	101,626	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	2,986,087	101,626	

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)			3,415 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	344,552
Total utility plant in service directly assignable	9,269	0	3,078,444
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	9,269	0	3,078,444

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)		19.96	1
7.2/12.5 kV (12kV)	1.00	29.90	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)		4.60	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	1	3
Total	1	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	11	7
Nonfarm	52	8
Total	63	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	63	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	5,864	Monday	01/11/1999	18:00	3,081	1
February	02	5,230	Thursday	01/28/1999	19:00	2,750	2
March	03	5,250	Monday	03/08/1999	10:00	2,656	3
April	04	5,097	Thursday	04/22/1999	11:00	2,714	4
May	05	5,063	Monday	05/17/1999	14:00	2,520	5
June	06	6,879	Thursday	06/10/1999	14:00	2,959	6
July	07	7,623	Friday	07/23/1999	14:00	3,643	7
August	08	7,245	Thursday	07/29/1999	17:00	2,988	8
September	09	6,903	Friday	09/03/1999	16:00	2,786	9
October	10	4,851	Monday	09/27/1999	11:00	2,620	10
November	11	5,065	Wednesday	11/10/1999	18:00	2,534	11
December	12	6,199	Monday	12/20/1999	18:00	3,297	12
Total		71,269				34,548	

System Name Sauk City Water & Light

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

Type of Reading	Supplier
15 minutes integrated	Alliant Utilities

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	34,548	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	34,548	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	32,827	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	32,827	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,721	27
Total Energy Losses	1,721	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.9815%	29
Total Disposition of Energy	34,548	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	RG-1	1,314	10,904	1	
Total Sales for Residential Sales		1,314	10,904		
Commercial & Industrial					
SMALL COMMERCIAL AND INDUSTRY	CG-1	257	7,430	2	
LARGE INDUSTRY	CP-1	23	14,101	3	
Total Sales for Commercial & Industrial		280	21,531		
Public Street & Highway Lighting					
STREET & HIGHWAY LIGHTING	MS-1	2	356	4	
ATHLETIC FIELD LIGHTING	MS-2	1	36	5	
Total Sales for Public Street & Highway Lighting		3	392		
Sales for Resale					
NONE				6	
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		1,597	32,827		

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)	
		671,156	113	671,269	1
0	0	671,156	113	671,269	
		407,124	(781)	406,343	2
		677,544	(3,381)	674,163	3
0	0	1,084,668	(4,162)	1,080,506	
		35,836	(185)	35,651	4
		16,094	0	16,094	5
0	0	51,930	(185)	51,745	
				0	6
0	0	0	0	0	
0	0	1,807,754	(4,234)	1,803,520	

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	Alliant Utilities				1
Point of Delivery	SAUK CITY				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	12.4				4
Point of Metering	Alliant Sub-Station				5
Total of 12 Monthly Maximum Demands -- kW	71,269				6
Average load factor	66.3894%				7
Total Cost of Purchased Power	1,263,711				8
Average cost per kWh	0.0366				9
On-Peak Hours (if applicable)	8:00 - 22:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,508	1,573			12
February	1,395	1,354			13
March	1,341	1,314			14
April	1,337	1,377			15
May	1,315	1,204			16
June	1,499	1,459			17
July	1,695	1,947			18
August	1,555	1,432			19
September	1,389	1,396			20
October	1,284	1,336			21
November	1,306	1,227			22
December	1,589	1,708			23
Total kWh (000)	17,213	17,327			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	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

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)
NONE						
Total						<u>0</u>
						1

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

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)

NONE

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)		

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)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	Shop					1
Voltage--High Side	12					2
Voltage--Low Side	2,400					3
Num. Main Transformers in Operation	3					4
Capacity of Transformers in kVA	3,000					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
			(j)	(k)		
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
						22
Kwh Output						23

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

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	1,618	425	27,608	1
Acquired during year	27	12	1,425	2
Total	1,645	437	29,033	3
Retired during year	22	16	1,488	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,623	421	27,545	6
Number end of year accounted for as follows:				7
In customers' use	1,590	354	23,514	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	33	67	4,031	12
Total end of year	1,623	421	27,545	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				
Sodium Vapor	150	198	171	1
Sodium Vapor	250	126	221	2
Total		324	392	
Ornamental				
NONE				3
Total		0	0	
Other				
NONE				4
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

NONE