



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: PRAIRIE DU SAC ELECTRIC AND WATER UTILITY

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Principal Office: 280 WASHINGTON  
PRAIRIE DU SAC, WI 53578

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For the Year Ended: DECEMBER 31, 1999

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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 SHAWN MURPHY of  
(Person responsible for accounts)

PRAIRIE DU SAC ELECTRIC AND WATER 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)      03/29/2000  
(Date)

ADMINISTRATOR/CLERK/TREASURER  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** PRAIRIE DU SAC ELECTRIC AND WATER UTILITY

**Utility Address:** 280 WASHINGTON  
PRAIRIE DU SAC, WI 53578

**When was utility organized?** 1/1/1914

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** SHAWN MURPHY

**Title:** VILLAGE ADMINISTRATOR-CLERK-TREASURER

**Office Address:**

280 WASHINGTON  
PRAIRIE DU SAC, WI 53578

**Telephone:** (608) 643 - 2421

**Fax Number:** (608) 643 - 7927

**E-mail Address:**

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

**Name:** KIESLING ASSOCIATES LLP

**Title:**

**Office Address:** KIESLING ASSOCIATES LLP

117 W. COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:**

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** KIESLING ASSOCIATES LLP

**Title:**

**Office Address:** KIESLING ASSOCIATES LLP

117 W. COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:**

**Date of most recent audit report:** 2/10/2000

**Period covered by most recent audit:** JANUARY 1 TO DECEMBER 31, 1999

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

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**Name:** PATRICK DRONE

**Title:** SUPERINTENDENT

**Office Address:**

280 WASHINGTON

PRAIRIE DU SAC, WI 53578

**Telephone:** (608) 643 - 2421

**Fax Number:** (608) 643 - 7927

**E-mail Address:**

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**Name of utility commission/committee:** VILLAGE BOARD COMMITTEE - DAVE CARLSON CHAIR

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

CHERYL SHERMAN, VILLAGE PRESIDENT

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,123,549	2,009,516	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,642,267	1,591,712	2
Depreciation Expense (403)	168,246	161,221	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	116,926	114,092	5
<b>Total Operating Expenses</b>	<b>1,927,439</b>	<b>1,867,025</b>	
<b>Net Operating Income</b>	<b>196,110</b>	<b>142,491</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>196,110</b>	<b>142,491</b>	
<b>OTHER INCOME</b>			
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)	69,806	69,125	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>69,806</b>	<b>69,125</b>	
<b>Total Income</b>	<b>265,916</b>	<b>211,616</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>265,916</b>	<b>211,616</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	87,227	92,578	14
Amortization of Debt Discount and Expense (428)	5,337	5,337	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	4,021	3,220	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	(515)	19
<b>Total Interest Charges</b>	<b>96,585</b>	<b>101,650</b>	
<b>Net Income</b>	<b>169,331</b>	<b>109,966</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,213,909	2,103,943	20
Balance Transferred from Income (433)	169,331	109,966	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)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,383,240</b>	<b>2,213,909</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
ELECTRIC UTILITY-TEMP INVEST & DEBT RESERVES	54,487	5
WATER UTILITY - TEMP INVEST & DEBT RESERVES	15,319	6
<b>Total (Acct. 419):</b>	<b>69,806</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	325,123	1,798,426	0	0	2,123,549	1
Less: interdepartmental sales	0		0	0	0	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>325,123</b>	<b>1,798,426</b>	<b>0</b>	<b>0</b>	<b>2,123,549</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	61,875		61,875	1
Electric operating expenses	96,219		96,219	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			0	8
Electric utility plant accounts	43,083		43,083	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
<b>Total Payroll</b>	<b>201,177</b>	<b>0</b>	<b>201,177</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	5,573,223	5,310,420	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,677,826	1,529,714	<b>2</b>
<b>Net Utility Plant</b>	<b>3,895,397</b>	<b>3,780,706</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	527,617	495,510	<b>7</b>
<b>Total Other Property and Investments</b>	<b>527,617</b>	<b>495,510</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	98,744	170,593	<b>8</b>
Temporary Cash Investments (132)	578,842	524,615	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	236,031	218,555	<b>11</b>
Other Accounts Receivable (143)	18,456	22,561	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	3,913	3,421	<b>13</b>
Receivables from Municipality (145)	13,805	108,822	<b>14</b>
Materials and Supplies (150)	118,255	127,226	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	6,281	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,066,501</b>	<b>1,168,951</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	45,755	51,092	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	119,562	149,452	<b>20</b>
<b>Total Deferred Debits</b>	<b>165,317</b>	<b>200,544</b>	
<b>Total Assets and Other Debits</b>	<b>5,654,832</b>	<b>5,645,711</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	426,160	426,160	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,383,240	2,213,909	23
<b>Total Proprietary Capital</b>	<b>2,809,400</b>	<b>2,640,069</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,470,000	1,585,000	24
Advances from Municipality (223)	88,677	90,000	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>1,558,677</b>	<b>1,675,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	134,510	114,205	28
Payables to Municipality (233)	81,249	79,737	29
Customer Deposits (235)	109	174	30
Taxes Accrued (236)	12,928	96,821	31
Interest Accrued (237)	8,352	8,811	32
Other Current and Accrued Liabilities (238)	3,805	3,622	33
<b>Total Current and Accrued Liabilities</b>	<b>240,953</b>	<b>303,370</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	111,068	111,068	35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>111,068</b>	<b>111,068</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	934,734	916,204	41
<b>Total Liabilities and Other Credits</b>	<b>5,654,832</b>	<b>5,645,711</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	2,319,613	0	0	3,253,610	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
<b>Total Utility Plant</b>	2,319,613	0	0	3,253,610	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	469,846	0	0	1,207,980	10
<b>Total Accumulated Provision</b>	469,846	0	0	1,207,980	
<b>Net Utility Plant</b>	1,849,767	0	0	2,045,630	

### 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)	
<b>Balance first of year</b>	430,257	1,099,457			<b>1,529,714</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	43,735	124,511			<b>168,246</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,241				<b>2,241</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	184				<b>184</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>46,160</b>	<b>124,511</b>	<b>0</b>	<b>0</b>	<b>170,671</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	6,571	15,988			<b>22,559</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>6,571</b>	<b>15,988</b>	<b>0</b>	<b>0</b>	<b>22,559</b>	<b>19</b>
<b>Balance End of Year</b>	<b>469,846</b>	<b>1,207,980</b>	<b>0</b>	<b>0</b>	<b>1,677,826</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)	
Balance first of year	3,421	1
<b>Additions:</b>		
Provision for uncollectibles during year	492	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>492</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>3,913</b>	

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			111,068		111,068	116,173	2
<b>Total Electric Utility</b>					<b>111,068</b>	<b>116,173</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	111,068	116,173	1
Water utility	7,187	11,053	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>118,255</b>	<b>127,226</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1991 WATER MRB'S	2,333	428	18,722	1
1993 ELECTRIC MRB'S	3,004	428	27,033	2
<b>Total</b>			<b>45,755</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	426,160	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>426,160</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)	
WATER MORTGAGE REVENUE BONDS	12/30/1991	12/01/2011	6.00%	555,000	<b>1</b>
ELECTRIC MORTGAGE REVENUE BONDS	12/16/1993	12/01/2008	5.00%	915,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,470,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
FUNDS ADVANCE FROM GENERAL	08/01/1998	08/01/2000	4.77%	88,677	1
<b>Total for Account 223</b>				<b>88,677</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	96,821	1
<b>Accruals:</b>		
Charged water department expense	45,995	2
Charged electric department expense	70,931	3
Charged sewer department expense	978	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>117,904</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	183,837	6
Social Security taxes	15,539	7
PSC Remainder Assessment	2,421	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>201,797</b>	
<b>Balance end of year</b>	<b>12,928</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
ELECTRIC MRB'S	4,120	49,143	49,454	3,809	1
WATER MRB'S	3,260	38,084	38,232	3,112	2
<b>Subtotal</b>	<b>7,380</b>	<b>87,227</b>	<b>87,686</b>	<b>6,921</b>	
<b>Advances from Municipality (223)</b>					
ADVANCES FROM MUNICIPALITY	1,431	4,021	4,021	1,431	3
<b>Subtotal</b>	<b>1,431</b>	<b>4,021</b>	<b>4,021</b>	<b>1,431</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>8,811</b>	<b>91,248</b>	<b>91,707</b>	<b>8,352</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	776,308	139,896	0	0	0	<b>916,204</b>	1
<b>Add credits during year:</b>							
For Services	1,100					<b>1,100</b>	2
For Mains	17,430					<b>17,430</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>794,838</b>	<b>139,896</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>934,734</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	43,801					<b>43,801</b>	6

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
ELECTRIC BOND RESERVE AND REDEMPTION FUNDS	364,949	3
WATER BOND RESERVE AND REDEMPTION FUNDS	162,668	4
<b>Total (Acct. 125):</b>	<b>527,617</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	16,762	6
Electric	219,269	7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>236,031</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
RECEIVABLE FOR DEL. UTILITIES	2,083	12
WATER RECEIVABLES FOR BULK WATER & MISC	1,422	13
ELECTRIC RECEIVABLES FOR POLE CONTACTS AND MISC	14,951	14
<b>Total (Acct. 143):</b>	<b>18,456</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM SEWER-WATER-FOR SERVICES	13,035	15
RECEIVABLE FROM MUNICIPAL - ELECTRIC	770	16
<b>Total (Acct. 145):</b>	<b>13,805</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Other Deferred Debits (183):</b>		
DEFERRED CLEANING PAINTING COSTS ON WATER TOWER	119,562	19
<b>Total (Acct. 183):</b>	119,562	
<b>Payables to Municipality (233):</b>		
WATER PAYABLE TO MUNICIPAL	7,738	20
ELECTRIC PAYABLE TO MUNICIPAL	18,510	21
ACCOUNT PAYABLE - GARBAGE	17,873	22
ACCOUNT PAYABLE - SEWER	20,366	23
ACCOUNT PAYABLE - WATER	16,762	24
<b>Total (Acct. 233):</b>	81,249	
<b>Other Deferred Credits (253):</b>		
NONE		25
<b>Total (Acct. 253):</b>		<b>0</b>

### RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	2,298,952	3,142,869	0	0	5,441,821	1
Materials and Supplies	9,120	113,620	0	0	122,740	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	450,051	1,153,718	0	0	1,603,769	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	785,573	139,896	0	0	925,469	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,072,448</b>	<b>1,962,875</b>	<b>0</b>	<b>0</b>	<b>3,035,323</b>	
Net Operating Income	65,139	130,971	0	0	196,110	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>6.07%</b>	<b>6.67%</b>	<b>N/A</b>	<b>N/A</b>	<b>6.46%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	426,160	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,298,574	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>2,724,734</b>	
<b>Net Income</b>		
Net Income	169,331	5
<b>Percent Return on Proprietary Capital</b>	<b>6.21%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE SIGNIFICANT

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

NONE

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

NONE

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

UTILITY GAINED AUTHORIZATION FROM PSCW FOR DIRECT BILLING FIRE PROTECTION. HEARING AND ORDER DATED DECEMBER 1999. UTILITY IMPLEMENTED REVISION IN 2000.

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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

ACCOUNT 183 - PSC AUTHORIZATION DATE FOR THIS DEFERRAL IS FEBRUARY 15, 1999.

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### Signature Page (Page ii)

(KA LETTERHEAD)

To the Village Board  
of the Village of Prairie du Sac  
Prairie du Sac, Wisconsin 53758

We have compiled the balance sheets of the Village of Prairie du Sac Electric and Water Utility as of December 31, 1999 and 1998, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

KIESLING ASSOCIATES LLP  
Viroqua, Wisconsin  
March 29, 2000

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## FINANCIAL SECTION FOOTNOTES

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

November 22, 2000

Mr. Shawn Murphy, Village Administrator  
Prairie Du Sac Municipal Electric & Water Utility  
280 Washington Street  
Prairie Du Sac, WI 53578-1117

1999 Analytical Review DWCCA-4830-ELE

Dear Mr. Murphy:

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:

1. We noted services units reported added on the Water Services schedule, and dollars reported added to Account 345, Services, Water Utility Plant in Service schedule, and contributions reported for services in Account 271, Contributions in Aid of Construction. However, the schedule note to the Water Services schedule indicates that services were financed "through current year revenues." Please furnish further explanation of this financing. If the utility financed the services, who contributed the amount reported for services in Account 271? If a customer contributed the amount, was the charge a special assessment or through Cz-1? If the charge was a special assessment, please explain the basis of the assessment and if it was deferred or not.

2. We noted main units reported added on the Water Mains schedule, and dollars reported added to Account 343, Transmission and Distribution Mains, Water Utility Plant in Service schedule, and contributions reported for mains in Account 271, Contributions in Aid of Construction. However, the schedule note to the Water Mains schedule indicates that mains were financed "through current year revenues". Please furnish further explanation of this financing. If the utility financed the mains, who contributed the amount reported for mains in Account 271? If customers contributed the amount, was the charge a special assessment? If the charge was a special assessment, please explain the basis of the assessment and if it was deferred or not.

3. We noted that the 6-inch and 10-inch meters reported on the Meters schedule were not tested in 1999. Both meters are classified as wholesale or utility use meters. If these meters are used during the year, they should be tested annually pursuant to the Wisconsin Administrative Code. Please make every effort to test the 6-inch and 10-inch meters per the Code.

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,

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## FINANCIAL SECTION FOOTNOTES

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please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\4830.doc

cc: Ms. Cheryl Sherman, Village President

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	314,959	1
<b>Total Sales of Water</b>	<b>314,959</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	747	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	5,175	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,242	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>10,164</b>	
<b>Total Operating Revenues</b>	<b>325,123</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	26,490	9
Water Treatment Expenses (630-635)	6,485	10
Transmission and Distribution Expenses (640-655)	70,104	11
Customer Accounts Expenses (901-904)	10,803	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	56,372	14
<b>Total Operation and Maintenance Expenses</b>	<b>170,254</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	43,735	15
Amortization Expense (404-407)		16
Taxes (408)	45,995	17
<b>Total Other Operating Expenses</b>	<b>89,730</b>	
<b>Total Operating Expenses</b>	<b>259,984</b>	
<b>NET OPERATING INCOME</b>	<b>65,139</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	1	1	228	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>1</b>	<b>228</b>	
Metered Sales to General Customers (461)				
Residential	1,144	70,010	152,385	4
Commercial	150	21,165	36,766	5
Industrial	7	9,445	9,524	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,301</b>	<b>100,620</b>	<b>198,675</b>	
Private Fire Protection Service (462)	1		4,126	7
Public Fire Protection Service (463)	1		104,081	8
Other Sales to Public Authorities (464)	15	5,630	7,849	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,319</b>	<b>106,251</b>	<b>314,959</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	104,081	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
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>104,081</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	747	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>747</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
RENT FROM WATER PROPERTY/TOWER ANTENNA	5,175	8
<b>Total Rents from Water Property (472)</b>	<b>5,175</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,455	10
<b>Other (specify):</b>		
WATER REVENUES	787	11
<b>Total Other Water Revenues (474)</b>	<b>4,242</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	11,557	7
Operation Supplies and Expenses (623)	467	8
Maintenance of Pumping Plant (625)	14,466	9
<b>Total Pumping Expenses</b>	<b>26,490</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	5,334	10
Chemicals (631)	1,151	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>6,485</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	11,119	14
Operation Supplies and Expenses (641)	925	15
Maintenance of Distribution Reservoirs and Standpipes (650)	30,017	16
Maintenance of Mains (651)	7,447	17
Maintenance of Services (652)	13,383	18
Maintenance of Meters (653)	3,051	19
Maintenance of Hydrants (654)	4,021	20
Maintenance of Other Plant (655)	141	21
<b>Total Transmission and Distribution Expenses</b>	<b>70,104</b>	

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	3,195	<b>22</b>
Accounting and Collecting Labor (902)	7,138	<b>23</b>
Supplies and Expenses (903)	470	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>10,803</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	12,845	<b>27</b>
Office Supplies and Expenses (921)	3,270	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	4,409	<b>30</b>
Property Insurance (924)	3,032	<b>31</b>
Injuries and Damages (925)	1,655	<b>32</b>
Employee Pensions and Benefits (926)	20,694	<b>33</b>
Regulatory Commission Expenses (928)	482	<b>34</b>
Miscellaneous General Expenses (930)	6,962	<b>35</b>
Transportation Expenses (933)	1,322	<b>36</b>
Maintenance of General Plant (935)	1,701	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>56,372</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>170,254</b>	

**TAXES (ACCT. 408 - WATER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		41,772	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		979	2
<b>Net property tax equivalent</b>		<b>40,793</b>	
Social Security		4,839	3
PSC Remainder Assessment		363	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>45,995</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(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
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.210060				3
County tax rate	mills		4.367830				4
Local tax rate	mills		7.740890				5
School tax rate	mills		11.306860				6
Voc. school tax rate	mills		1.553700				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.179340</b>				<b>10</b>
Less: state credit	mills		1.756940				11
<b>Net tax rate</b>	mills		<b>23.422400</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.740890</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.860560</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.601450</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.179340</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.818189</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.422400</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.163942</b>				<b>21</b>
Utility Plant, Jan. 1	\$	2,278,291	2,278,291				22
Materials & Supplies	\$	11,053	11,053				23
<b>Subtotal</b>	\$	<b>2,289,344</b>	<b>2,289,344</b>				<b>24</b>
Less: Plant Outside Limits	\$	0					25
<b>Taxable Assets</b>	\$	<b>2,289,344</b>	<b>2,289,344</b>				<b>26</b>
Assessment Ratio	dec.		0.952106				27
<b>Assessed Value</b>	\$	<b>2,179,698</b>	<b>2,179,698</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.163942</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>41,772</b>	<b>41,772</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	41,130					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>41,772</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	173		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)	158,815		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>158,988</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	15,537		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	91,257		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>106,794</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,399		23
<b>Total Water Treatment Plant</b>	<b>7,399</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	5,253		24
Structures and Improvements (341)	1,355		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			173	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)			158,815	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>158,988</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			15,537	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			91,257	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>106,794</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,399	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>7,399</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			5,253	24
Structures and Improvements (341)			1,355	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	330,697		26
Transmission and Distribution Mains (343)	1,182,125	18,381	27
Fire Mains (344)	0		28
Services (345)	188,954	3,140	29
Meters (346)	107,244	10,907	30
Hydrants (348)	144,699	3,530	31
Other Transmission and Distribution Plant (349)	3,300		32
<b>Total Transmission and Distribution Plant</b>	<b>1,963,627</b>	<b>35,958</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	9,731		35
Computer Equipment (391.1)	4,251	3,621	36
Transportation Equipment (392)	21,804	6,244	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	3,993	2,069	39
Laboratory Equipment (395)	152		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,553		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>41,484</b>	<b>11,934</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,278,292</b>	<b>47,892</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,278,292</b>	<b>47,892</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			330,697 26
Transmission and Distribution Mains (343)			1,200,506 27
Fire Mains (344)			0 28
Services (345)			192,094 29
Meters (346)	1,320		116,831 30
Hydrants (348)	1,000		147,229 31
Other Transmission and Distribution Plant (349)			3,300 32
<b>Total Transmission and Distribution Plant</b>	<b>2,320</b>	<b>0</b>	<b>1,997,265</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			9,731 35
Computer Equipment (391.1)	4,251		3,621 36
Transportation Equipment (392)			28,048 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			6,062 39
Laboratory Equipment (395)			152 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			1,553 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>4,251</b>	<b>0</b>	<b>49,167</b>
<b>Total utility plant in service directly assignable</b>	<b>6,571</b>	<b>0</b>	<b>2,319,613</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>6,571</b>	<b>0</b>	<b>2,319,613</b>

## 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			9,754	<b>9,754</b>	1
February			8,593	<b>8,593</b>	2
March			9,924	<b>9,924</b>	3
April			10,130	<b>10,130</b>	4
May			10,452	<b>10,452</b>	5
June			10,808	<b>10,808</b>	6
July			11,901	<b>11,901</b>	7
August			10,777	<b>10,777</b>	8
September			11,922	<b>11,922</b>	9
October			10,286	<b>10,286</b>	10
November			9,416	<b>9,416</b>	11
December			9,411	<b>9,411</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>123,374</b>	<b>123,374</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				1,300	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				<b>122,074</b>	16
Less: Water sold				106,251	17
Losses and unaccounted for				<b>15,823</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>13%</b>	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				619	21
Date of maximum: 7/15/1999					22
Cause of maximum:					23
HOT WEATHER - WATERING GRASS					
Minimum gallons pumped by all methods in any one day during reporting year				77	24
Date of minimum: 6/30/1999					25
Total KWH used for pumping for the year				225,000	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
MARIAN PARK	2	130	30	720,000	Yes	<b>1</b>
RIVER STREET	3	568	30	1,440,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

### PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	2	3	1
Location	MARION PARK	100 RIVER STREET	2
Purpose	B	B	3
Destination	D	D	4
Pump Manufacturer	LAYNE	LAYNE	5
Year Installed	1987	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	1,500	8
Pump Motor or Standby Engine Mfr	US MOTOR	G.E.	10
Year Installed	1987	1991	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			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	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		<b>3</b>
Year constructed	1980		<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL		<b>5</b>
Elevation difference in feet (See Headnote 3.)	1		<b>6</b>
Total capacity in gallons	400,000		<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE		<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		<b>12</b>
Is a corrosion control chemical used (yes, no)?	N		<b>13</b>
Is water fluoridated (yes, no)?	Y		<b>14</b>

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	7,178	0	0	0	7,178	1
M	D	6.000	53,915	418	0	0	54,333	2
M	D	8.000	35,852	80	0	0	35,932	3
M	D	10.000	9,411	0	0	0	9,411	4
M	D	12.000	435	0	0	0	435	5
<b>Total Within Municipality</b>			<b>106,791</b>	<b>498</b>	<b>0</b>	<b>0</b>	<b>107,289</b>	
<b>Total Utility</b>			<b>106,791</b>	<b>498</b>	<b>0</b>	<b>0</b>	<b>107,289</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	909	0	0	0	909		1
M	1.000	214	5	0	0	219	57	2
M	1.250	15	0	0	0	15		3
M	1.500	51	0	0	0	51	12	4
M	2.000	24	1	0	0	25	1	5
M	3.000	2	0	0	0	2		6
M	4.000	3	0	0	0	3		7
M	6.000	3	1	0	0	4		8
<b>Total Utility</b>		<b>1,221</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>1,228</b>	<b>70</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,218	37	44	25	1,236	58	1
1.000	14	3	0	0	17	0	2
1.500	44	2	0	0	46	2	3
2.000	14	1	0	0	15	3	4
3.000	3		0	0	3	2	5
4.000	3	1	0	0	4	0	6
6.000	1	0	0	0	1	0	7
10.000	1	0	0	0	1	0	8
<b>Total:</b>	<b>1,298</b>	<b>44</b>	<b>44</b>	<b>25</b>	<b>1,323</b>	<b>65</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,110	114	4	8	0	0	1,236	1
1.000	2	13	0	1	0	1	17	2
1.500	32	10	1	2	0	1	46	3
2.000	0	10	1	1	0	3	15	4
3.000	0	0	1	2	0	0	3	5
4.000	0	3	0	1	0	0	4	6
6.000	0	0	0	0	1	0	1	7
10.000	0	0	0	0	1	0	1	8
<b>Total:</b>	<b>1,144</b>	<b>150</b>	<b>7</b>	<b>15</b>	<b>2</b>	<b>5</b>	<b>1,323</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	172	4	2		174	2
<b>Total Fire Hydrants</b>	<b>172</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>174</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	174
Number of distribution system valves end of year:	381
Number of distribution valves operated during year:	381

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## WATER OPERATING SECTION FOOTNOTES

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

A/C 651 - DECREASE IN MAIN MAINTENANCE RELATED TO FEWER BREAKS.

A/C 923 - OUTSIDE SERVICES EMPLOYED DECREASE DUE TO LOWER LEVEL OF ACTIVITY FROM CONSULTANTS.

A/C 930 - INCREASE DUE TO HIGHER LEVEL OF ACTIVITY IN MISCELLANEOUS ACTIVITY THAN IN 1998.

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### Water Mains (Page W-15)

WATER MAIN ADDITIONS WERE FINANCED THROUGH CURRENT YEAR REVENUES.

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### Water Services (Page W-16)

WATER SERVICE ADDITIONS FINANCED THROUGH CURRENT YEAR REVENUES.

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### Meters (Page W-17)

ADJUSTMENTS NECESSARY TO REFLECT CURRENT PHYSICAL COUNT

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	1,789,212	1
<b>Total Sales of Electricity</b>	<b>1,789,212</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	5,040	2
Miscellaneous Service Revenues (451)	1,370	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	251	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,553	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>9,214</b>	
<b>Total Operating Revenues</b>	<b>1,798,426</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	1,241,335	9
Transmission Expenses (550-553)	13,298	10
Distribution Expenses (560-576)	74,362	11
Customer Accounts Expenses (901-904)	27,713	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	115,305	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,472,013</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	124,511	15
Amortization Expense (404-407)		16
Taxes (408)	70,931	17
<b>Total Other Expenses</b>	<b>195,442</b>	
<b>Total Operating Expenses</b>	<b>1,667,455</b>	
<b>NET OPERATING INCOME</b>	<b>130,971</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	5,040	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>5,040</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS	1,370	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,370</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENT FROM ELECTRIC PROPERTY	251	5
<b>Total Rent from Electric Property (454)</b>	<b>251</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
MISCELLANEOUS	2,553	7
<b>Total Other Electric Revenues (456)</b>	<b>2,553</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## 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)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
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
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	1,241,335	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>1,241,335</b>	
<b>Total Power Production Expenses</b>	<b>1,241,335</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)	13,298	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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		<b>19</b>
<b>Total Transmission Expenses</b>	<b>13,298</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	18,173	<b>20</b>
Line and Station Labor (561)	0	<b>21</b>
Line and Station Supplies and Expenses (562)		<b>22</b>
Street Lighting and Signal System Expenses (565)	106	<b>23</b>
Meter Expenses (566)	6,007	<b>24</b>
Customer Installations Expenses (567)	438	<b>25</b>
Miscellaneous Distribution Expenses (569)	7,605	<b>26</b>
Maintenance of Structures and Equipment (571)	1,088	<b>27</b>
Maintenance of Lines (572)	36,377	<b>28</b>
Maintenance of Line Transformers (573)	243	<b>29</b>
Maintenance of Street Lighting and Signal Systems (574)	3,025	<b>30</b>
Maintenance of Meters (575)	103	<b>31</b>
Maintenance of Miscellaneous Distribution Plant (576)	1,197	<b>32</b>
<b>Total Distribution Expenses</b>	<b>74,362</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	3,526	<b>33</b>
Accounting and Collecting Labor (902)	22,877	<b>34</b>
Supplies and Expenses (903)	956	<b>35</b>
Uncollectible Accounts (904)	354	<b>36</b>
<b>Total Customer Accounts Expenses</b>	<b>27,713</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>37</b>
<b>Total Sales Expenses</b>	<b>0</b>	

### 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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	17,075	<b>38</b>
Office Supplies and Expenses (921)	9,355	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	7,309	<b>41</b>
Property Insurance (924)	7,715	<b>42</b>
Injuries and Damages (925)	2,451	<b>43</b>
Employee Pensions and Benefits (926)	50,370	<b>44</b>
Regulatory Commission Expenses (928)		<b>45</b>
Miscellaneous General Expenses (930)	14,558	<b>46</b>
Transportation Expenses (933)	6,472	<b>47</b>
Maintenance of General Plant (935)		<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>115,305</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,472,013</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		57,444	1
Social Security		10,701	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		2,057	4
Other (specify): UTILITY TAX		729	5
<b>Total tax expense</b>		<b><u>70,931</u></b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(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
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.210060				3
County tax rate	mills		4.367830				4
Local tax rate	mills		7.740890				5
School tax rate	mills		11.306860				6
Voc. school tax rate	mills		1.553700				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.179340</b>				<b>10</b>
Less: state credit	mills		1.756940				11
<b>Net tax rate</b>	mills		<b>23.422400</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.740890</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.860560</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.601450</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.179340</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.818189</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.422400</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.163942</b>				<b>21</b>
Utility Plant, Jan. 1	\$	3,032,125	3,032,125				22
Materials & Supplies	\$	116,173	116,173				23
<b>Subtotal</b>	\$	<b>3,148,298</b>	<b>3,148,298</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,148,298</b>	<b>3,148,298</b>				<b>26</b>
Assessment Ratio	dec.		0.952106				27
<b>Assessed Value</b>	\$	<b>2,997,513</b>	<b>2,997,513</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.163942</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>57,444</b>	<b>57,444</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	55,411					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>57,444</b>					<b>34</b>

### ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25

### ELECTRIC UTILITY PLANT IN SERVICE

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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)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	65,351		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	2,537		29
Overhead Conductors and Devices (356)	59,101		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>126,989</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	1,033		34
Structures and Improvements (361)	7,412		35
Station Equipment (362)	324,843	1,630	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	144,913	6,983	38
Overhead Conductors and Devices (365)	310,586	4,831	39
Underground Conduit (366)	32,566	2,144	40
Underground Conductors and Devices (367)	720,853	72,786	41
Line Transformers (368)	517,543	76,422	42
Services (369)	347,573	11,976	43
Meters (370)	91,064	8,167	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	175,979	3,772	47
<b>Total Distribution Plant</b>	<b>2,674,365</b>	<b>188,711</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	22,580		49
Office Furniture and Equipment (391)	12,612		50
Computer Equipment (391.1)	15,008	12,091	51
Transportation Equipment (392)	40,523	13,484	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	14,449		54
Laboratory Equipment (395)	0	21,803	55
Power Operated Equipment (396)	103,626	1,381	56
Communication Equipment (397)	2,920		57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			65,351 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			2,537 29
Overhead Conductors and Devices (356)			59,101 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>126,989</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			1,033 34
Structures and Improvements (361)			7,412 35
Station Equipment (362)			326,473 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			151,896 38
Overhead Conductors and Devices (365)			315,417 39
Underground Conduit (366)			34,710 40
Underground Conductors and Devices (367)			793,639 41
Line Transformers (368)			593,965 42
Services (369)			359,549 43
Meters (370)	980		98,251 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			179,751 47
<b>Total Distribution Plant</b>	<b>980</b>	<b>0</b>	<b>2,862,096</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			22,580 49
Office Furniture and Equipment (391)			12,612 50
Computer Equipment (391.1)	15,008		12,091 51
Transportation Equipment (392)			54,007 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			14,449 54
Laboratory Equipment (395)			21,803 55
Power Operated Equipment (396)			105,007 56
Communication Equipment (397)			2,920 57

### ELECTRIC UTILITY PLANT IN SERVICE

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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)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	19,056		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>230,774</b>	<b>48,759</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,032,128</b>	<b>237,470</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 <b>Total utility plant in service</b>	<b>3,032,128</b>	<b>237,470</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			19,056 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>15,008</b>	<b>0</b>	<b>264,525</b>
<b>Total utility plant in service directly assignable</b>	<b>15,988</b>	<b>0</b>	<b>3,253,610</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>15,988</b>	<b>0</b>	<b>3,253,610</b>

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)	0.00	15.49	2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
7200 URD	0.60	14.69	4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
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	3
<b>Total</b>	<b>0 4</b>
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0 9</b>
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0 13</b>
<b>Total customers on rural lines at end of year</b>	<b>0 14</b>

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	7,586	Monday	01/11/1999	11:00	3,177	1
February	02	7,116	Tuesday	02/23/1999	10:00	3,314	2
March	03	7,122	Friday	03/05/1999	09:00	3,307	3
April	04	6,985	Tuesday	04/06/1999	12:00	3,297	4
May	05	6,970	Monday	05/17/1999	11:00	3,007	5
June	06	8,247	Thursday	06/10/1999	13:00	3,434	6
July	07	8,657	Friday	07/16/1999	14:00	3,972	7
August	08	8,761	Sunday	08/29/1999	16:00	3,412	8
September	09	7,933	Monday	09/27/1999	16:00	3,242	9
October	10	7,056	Monday	10/18/1999	10:00	3,251	10
November	11	7,044	Tuesday	11/23/1999	14:00	3,162	11
December	12	7,480	Tuesday	12/21/1999	13:00	3,768	12
<b>Total</b>		<b>90,957</b>				<b>40,343</b>	

**System Name**

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

Type of Reading	Supplier
15 minutes integrated	WISCONSIN POWER & LIGHT

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	40,343	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>40,343</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	39,634	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>39,634</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	709	27
<b>Total Energy Losses</b>	<b>709</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>1.7574%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>40,343</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	1,340	11,264	1
<b>Total Sales for Residential Sales</b>		<b>1,340</b>	<b>11,264</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	187	4,366	2
SMALL POWER	CP-1	13	4,085	3
LARGE POWER	CP-2	3	4,816	4
INDUSTRIAL	CP-3	1	14,965	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>204</b>	<b>28,232</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MG-1	1	138	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>138</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,545</b>	<b>39,634</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		559,179	17,677	<b>576,856</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>559,179</b>	<b>17,677</b>	<b>576,856</b>	
		225,324	6,469	<b>231,793</b>	<b>2</b>
13,483		186,228	5,834	<b>192,062</b>	<b>3</b>
12,428		190,943	6,900	<b>197,843</b>	<b>4</b>
40,728	45,234	541,987	20,864	<b>562,851</b>	<b>5</b>
<b>66,639</b>	<b>45,234</b>	<b>1,144,482</b>	<b>40,067</b>	<b>1,184,549</b>	
		27,612	195	<b>27,807</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>27,612</b>	<b>195</b>	<b>27,807</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>66,639</b>	<b>45,234</b>	<b>1,731,273</b>	<b>57,939</b>	<b>1,789,212</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WP&L		WP&L		1
Point of Delivery	SUB 1		SUB 2		2
Type of Power Purchased (firm, dump, etc.)	FIRM		FIRM		3
Voltage at Which Delivered	69KV		69KV		4
Point of Metering	PRIMARY		PRIMARY		5
Total of 12 Monthly Maximum Demands -- kW	47,555		43,402		6
Average load factor	<b>73.4694%</b>		<b>46.7910%</b>		7
Total Cost of Purchased Power	764,470		476,865		8
Average cost per kWh	<b>0.0300</b>		<b>0.0322</b>		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	929	1,094	689	463	12
February	1,001	1,017	759	536	13
March	975	1,011	788	531	14
April	944	1,021	767	564	15
May	920	886	681	518	16
June	1,094	1,116	688	523	17
July	1,245	1,514	678	545	18
August	1,140	1,072	688	511	19
September	1,033	1,069	1,140		20
October	938	1,053	1,260		21
November	954	948	1,260		22
December	1,185	1,346	1,236		23
<b>Total kWh (000)</b>	<b>12,358</b>	<b>13,147</b>	<b>10,634</b>	<b>4,191</b>	24
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
					36
					37
					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		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
<b>Cost per kWh of Net Generation (\$)</b>		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
<b>Total kWh (000)</b>	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

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### 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							
<b>Total</b>							<b><u>0</u></b>
							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						
<b>Total</b>						<b><u>0</u></b>
						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.

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

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.

<b>Generators</b>						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	Rated Unit Capacity		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)
		0	0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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	1	2			1
Voltage--High Side	69	69			2
Voltage--Low Side	7	480			3
Num. Main Transformers in Operation	1	2			4
Capacity of Transformers in kVA	7,500	6,250			5
Number of Spare Transformers on Hand	0	0			6
15-Minute Maximum Demand in kW	5,423	3,639			7
Dt and Hr of Such Maximum Demand	07/16/2000 14:00	11/23/1999 14:00			8 9
Kwh Output	25,518	14,825			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
Kwh Output					22

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation		(r)
			(p)	(q)	
Name of Substation					23
Voltage--High Side					24
Voltage--Low Side					25
Num. of Main Transformers in Operation					26
Capacity of Transformers in kVA					27
Number of Spare Transformers on Hand					28
15-Minute Maximum Demand in kW					29
Dt and Hr of Such Maximum Demand					30
Kwh Output					31

**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	1,601	268	37,457	1
Acquired during year	47	10	1,650	2
<b>Total</b>	<b>1,648</b>	<b>278</b>	<b>39,107</b>	<b>3</b>
Retired during year	28			4
Sales, transfers or adjustments increase (decrease)	11			5
<b>Number end of year</b>	<b>1,631</b>	<b>278</b>	<b>39,107</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,485	233	28,125	8
In utility's use	16	2	6,250	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	130	43	4,732	12
<b>Total end of year</b>	<b>1,631</b>	<b>278</b>	<b>39,107</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	150	39	17,779	1
Sodium Vapor	250	15	6,838	2
<b>Total</b>		<b>54</b>	<b>24,617</b>	
<b>Ornamental</b>				
Sodium Vapor	150	180	82,055	3
Sodium Vapor	250	54	24,617	4
Sodium Vapor	400	14	6,382	5
<b>Total</b>		<b>248</b>	<b>113,054</b>	
<b>Other</b>				
NONE				6
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

A/C 572 - DECREASED MAINTENANCE IN 1999 OVER 1998 LEVELS DUE TO LOWER LEVEL OF STORM AND OUTAGE MAINTENANCE.

A/C 930 - THE UTILITY INCURRED A HIGHER LEVEL OF MISCELLANEOUS EXPENSES IN 1999 THAN IN PREVIOUS YEARS. NO INDIVIDUALLY SIGNIFICANT ITEMS.

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

A/C 367 - UNDERGROUND SERVICE EXTENSIONS TO NEW CUSTOMERS AND IMPROVEMENTS TO PROMOTE SYSTEM RELIABILITY.

A/C 368 - LINE TRANSFORMERS - SEE STATISTICAL REPORT.

A/C 391.1 - COMPUTER EQUIPMENT UPGRADED IN 1999 - OLD SYSTEM RETIRED.

A/C 392 - NEW TRANSPORTATION VEHICLE ACQUIRED.

A/C 395 - TESTING AND VOLTAGE EQUIPMENT ACQUIRED

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### Purchased Power Statistics (Page E-14)

FOR SEPTEMBER TO DECEMBER, NO SPLIT WAS GIVEN ON ALLIANT ENERGY BILLS, ONLY A FIRM TOTAL.

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### Electric Distribution Meters & Line Transformers (Page E-22)

ADJUSTMENT NECESSARY TO REFLECT CURRENT PHYSICAL COUNT

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### Street Lighting Equipment (Page E-23)

STREET LIGHTING NOT SEPARATELY METERED BY LAMP TYPE. KWH ANNUAL USAGE IS ESTIMATED FOR THE VARIOUS TYPES.

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