



3014 (02-09-04)

ANNUAL REPORT

OF

Name: SAUK CITY WATER & LIGHT UTILITY

Principal Office: 726 WATER STREET
SAUK CITY, WI 53583

For the Year Ended: DECEMBER 31, 1998

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SAUK CITY WATER & LIGHT UTILITY

Utility Address: 726 WATER STREET
SAUK CITY, WI 53583

When was utility organized? 12/1/1909

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DENNIS STENNER

Title: PUBLIC WORKS & UTILITY DIRECTOR

Office Address:

726 WATER STREET
SAUK CITY, WI 53583

Telephone: (608) 643 - 3932

Fax Number: (608) 643 - 2670

E-mail Address:

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

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

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 2/6/1999

Period covered by most recent audit: 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MS VICKI BREUNIG

Title: VILLAGE ADMINISTRATOR

Office Address:

726 WATER STREET
SAUK CITY, WI 53583

Telephone: (608) 643 - 3932

Fax Number: (608) 643 - 2670

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MERLIN FUCHS
 - JIM LEXSTRA
 - RON LOETHER
 - TOM MAHONEY
 - MAURICE SCHAEFER, PRESIDENT
 - CLIFFORD SCHLOUGH
 - LARRY SOLCHENBERGER
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,111,851	2,156,850	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,608,181	1,588,828	2
Depreciation Expense (403)	189,839	173,288	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	122,106	117,060	5
Total Operating Expenses	1,920,126	1,879,176	
Net Operating Income	191,725	277,674	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	191,725	277,674	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	35,282	33,492	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	35,282	33,492	
Total Income	227,007	311,166	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	227,007	311,166	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	54,935	62,238	14
Amortization of Debt Discount and Expense (428)	1,537	1,536	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	25,831	18,737	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	82,303	82,511	
Net Income	144,704	228,655	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,246,609	2,020,827	20
Balance Transferred from Income (433)	144,704	228,655	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)	2,752	2,873	25
Total Unappropriated Earned Surplus End of Year (216)	2,388,561	2,246,609	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned on investments	35,282	5
Total (Acct. 419):	35,282	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
Operating transfer	2,752	12
Total (Acct. 439)--Debit:	2,752	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	353,439	1,758,412	0	0	2,111,851	1
Less: interdepartmental sales	0	15,512	0	0	15,512	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	353,439	1,742,900	0	0	2,096,339	

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	43,999		43,999	1
Electric operating expenses	123,133		123,133	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	1,681		1,681	8
Electric utility plant accounts	24,066		24,066	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	192,879	0	192,879	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,875,284	5,740,773	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,980,550	1,843,473	2
Net Utility Plant	3,894,734	3,897,300	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	20,141	0	6
Special Funds (125)	422,629	377,725	7
Total Other Property and Investments	442,770	377,725	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	196,818	41,600	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	156,193	160,445	11
Other Accounts Receivable (143)	51,389	60,125	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	30,657	10,736	14
Materials and Supplies (150)	88,218	86,187	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	715		17
Total Current and Accrued Assets	523,990	359,093	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	8,061	9,597	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	8,061	9,597	
Total Assets and Other Debits	4,869,555	4,643,715	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	231,835	231,835	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,388,561	2,246,609	23
Total Proprietary Capital	2,620,396	2,478,444	
LONG-TERM DEBT			
Bonds (221)	795,000	920,000	24
Advances from Municipality (223)	564,833	444,260	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,359,833	1,364,260	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	135,334	26,362	28
Payables to Municipality (233)	15,490	36,890	29
Customer Deposits (235)			30
Taxes Accrued (236)	29,827	45,700	31
Interest Accrued (237)	25,449	17,168	32
Other Current and Accrued Liabilities (238)	23,246	20,552	33
Total Current and Accrued Liabilities	229,346	146,672	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	8,652	10,094	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	8,652	10,094	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	651,328	644,245	41
Total Liabilities and Other Credits	4,869,555	4,643,715	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,889,197	0	0	2,986,087	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,889,197	0	0	2,986,087	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	659,749	0	0	1,320,801	10
Total Accumulated Provision	659,749	0	0	1,320,801	
Net Utility Plant	2,229,448	0	0	1,665,286	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	604,462	1,239,011			1,843,473	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	68,179	121,660			189,839	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,933				2,933	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		10,925			10,925	10
Other credits (specify):						11
					0	12
Total credits	71,112	132,585	0	0	203,697	13
Debits during year						14
Book cost of plant retired	14,825	50,795			65,620	15
Cost of removal	1,000				1,000	16
Other debits (specify):						17
					0	18
Total debits	15,825	50,795	0	0	66,620	19
Balance End of Year	659,749	1,320,801	0	0	1,980,550	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			83,229		83,229	80,623	2
Total Electric Utility					83,229	80,623	

Account	Total End of Year	Amount Prior Year	
Electric utility total	83,229	80,623	1
Water utility	4,989	5,564	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	88,218	86,187	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1990 Mortgage Revenue Bonds	753	428	6,696	1
1992 Mortgage Revenue Bonds	783	428	1,365	2
Total			8,061	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	231,835	1
Changes during year (explain):		2
Balance end of year	231,835	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Waterworks Mortgage Revenue Bonds	05/01/1977	05/01/2007	5.45%	310,000	1
Electric Mortgage Revenue Bonds	08/01/1990	08/01/2000	7.10%	60,000	2
Water Mortgage Revenue Bonds	12/07/1992	12/07/2004	5.45%	425,000	3
Total Bonds (Account 221):				795,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
State Trust Fund Loan - Water	06/15/1987	03/15/2007	6.50%	74,334	1
State Trust Fund Loan - Water	11/10/1987	03/15/2007	6.50%	10,499	2
Promissory Note	05/15/1998	05/15/1999	4.75%	480,000	3
Total for Account 223				564,833	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	45,700	1
Accruals:		
Charged water department expense	64,798	2
Charged electric department expense	121,660	3
Charged sewer department expense	1,007	4
Other (explain):		
NONE		5
Total Accruals and other credits	187,465	
Taxes paid during year:		
County, state and local taxes	188,952	6
Social Security taxes	10,165	7
PSC Remainder Assessment	2,932	8
Other (explain):		
Gross receipts tax	1,289	9
Total payments and other debits	203,338	
Balance end of year	29,827	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1977 MRB - Water	3,550	20,071	20,333	3,288	1
1990 MRB	2,663	5,502	6,390	1,775	2
1992 MRB	1,947	29,362	29,613	1,696	3
Subtotal	8,160	54,935	56,336	6,759	
Advances from Municipality (223)					
State Trust Fund Loan	601	698	759	540	4
State Trust Fund Loan	4,250	4,944	5,369	3,825	5
Promissory Note	4,157	5,864	10,021	0	6
GO Debt		14,325		14,325	7
Subtotal	9,008	25,831	16,149	18,690	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	17,168	80,766	72,485	25,449	

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	527,230	117,015	0	0	0	644,245	1
Add credits during year:							
For Services		4,163				4,163	2
For Mains						0	3
Other (specify):							
Hydrant	2,385					2,385	4
Street lights		535				535	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	529,615	121,713	0	0	0	651,328	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Accumulated leave balance	20,141	2
Total (Acct. 124):	20,141	
Special Funds (125):		
Redemption account	65,966	3
Reserve account	169,118	4
Depreciation account	187,545	5
Total (Acct. 125):	422,629	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,136	7
Electric	139,057	8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	156,193	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	16,687	11
Merchandising, jobbing and contract work		12
Other (specify):		
Refuse accounts receivable	5,163	13
PCAC from 1990-1994	29,539	14
Total (Acct. 143):	51,389	
Receivables from Municipality (145):		
Overpayment of construction on Industrial Road	29,340	15
Supplies	1,317	16
Total (Acct. 145):	30,657	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):		0
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):		0
Payables to Municipality (233):		
Payable to sewer utility	10,206	20
Insurance allocation and miscellaneous bills	5,284	21
Total (Acct. 233):	15,490	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,845,691	2,703,160	0	0	5,548,851	1
Materials and Supplies	5,276	81,926	0	0	87,202	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	632,105	1,279,906	0	0	1,912,011	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	528,422	119,364	0	0	647,786	6
Other (specify):					0	7
Average Net Rate Base	1,690,440	1,385,816	0	0	3,076,256	
Net Operating Income	122,452	69,273	0	0	191,725	8
Net Operating Income as a percent of Average Net Rate Base	7.24%	5.00%	N/A	N/A	6.23%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	231,835	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,317,585	3
Other (Specify):		4
Total Average Proprietary Capital	2,549,420	
Net Income		
Net Income	144,704	5
Percent Return on Proprietary Capital	5.68%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

Account 131 increased due to balance of \$195,558 in MMIA account.
Account 232 increased due to bill payable to Alliant for \$113,787.

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

Additional retirement is amount of meters retired. Program does not bring total retirements forward from page E-7.

(On 7/14/99 \$1,500 was removed as an additional retirement on this schedule because the program was fixed and the correct amount is now coming forward to this schedule and from this schedule to net utility plant, and the balance sheet. ele)

Identification and Ownership (Page iv)

July 22, 1999

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

1998 Analytical Review DWCCA-5260-ELE

Dear Mr. Stenner:

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

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

Sincerely,

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

ELE:tlk:w:\compl\analytical review letters\July 22 1999 letters e 1.doc

cc: Maurice Schaefer, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	337,130	1
Total Sales of Water	337,130	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	14,211	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,098	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	16,309	
Total Operating Revenues	353,439	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	17,090	9
Water Treatment Expenses (630-635)	4,659	10
Transmission and Distribution Expenses (640-655)	31,123	11
Customer Accounts Expenses (901-904)	10,899	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	34,239	14
Total Operation and Maintenance Expenses	98,010	
Other Operating Expenses		
Depreciation Expense (403)	68,179	15
Amortization Expense (404-407)		16
Taxes (408)	64,798	17
Total Other Operating Expenses	132,977	
Total Operating Expenses	230,987	
NET OPERATING INCOME	122,452	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,257	66,180	156,461	4
Commercial	175	36,689	49,821	5
Industrial	0			6
Total Metered Sales to General Customers (461)	1,432	102,869	206,282	
Private Fire Protection Service (462)	7		3,318	7
Public Fire Protection Service (463)	1		120,600	8
Other Sales to Public Authorities (464)	19	2,213	6,930	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,459	105,082	337,130	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	120,600	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	120,600	
Forfeited Discounts (470):		
Customer late payment charges	0	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
Rental of water property	14,211	8
Total Rents from Water Property (472)	14,211	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,098	10
Other (specify): NONE		11
Total Other Water Revenues (474)	2,098	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	53	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	9,162	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	7,875	9
Total Pumping Expenses	17,090	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	954	10
Chemicals (631)	2,540	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	1,165	13
Total Water Treatment Expenses	4,659	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	12,552	14
Operation Supplies and Expenses (641)	761	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	10,864	17
Maintenance of Services (652)	3,417	18
Maintenance of Meters (653)	576	19
Maintenance of Hydrants (654)	2,953	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	31,123	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,426	22
Accounting and Collecting Labor (902)	6,423	23
Supplies and Expenses (903)	1,050	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	10,899	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	6,968	27
Office Supplies and Expenses (921)	286	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	6,929	30
Property Insurance (924)	(1,027)	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	19,473	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,610	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	34,239	
 Total Operation and Maintenance Expenses	 98,010	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		62,313	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,007	2
Net property tax equivalent		61,306	
Social Security		3,472	3
PSC Remainder Assessment		20	4
Other (specify): NONE			5
Total tax expense		64,798	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236540				3
County tax rate	mills		4.861130				4
Local tax rate	mills		7.893160				5
School tax rate	mills		12.820560				6
Voc. school tax rate	mills		1.750510				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.561900				10
Less: state credit	mills		1.848560				11
Net tax rate	mills		25.713340				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.893160				14
Combined School Tax Rate	mills		14.571070				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.464230				17
Total Tax Rate	mills		27.561900				18
Ratio of Local and School Tax to Total	dec.		0.815046				19
Total tax net of state credit	mills		25.713340				20
Net Local and School Tax Rate	mills		20.957568				21
Utility Plant, Jan. 1	\$	2,802,186	2,802,186				22
Materials & Supplies	\$	5,565	5,565				23
Subtotal	\$	2,807,751	2,807,751				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,807,751	2,807,751				26
Assessment Ratio	dec.		0.845441				27
Assessed Value	\$	2,373,788	2,373,788				28
Net Local & School Rate	mills		20.957568				29
Tax Equiv. Computed for Current Year	\$	49,749	49,749				30
Tax Equivalent per 1994 PSC Report	\$	62,313					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	62,313					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	488		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	488	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	30,100		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	211,099		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	241,199	0	
PUMPING PLANT			
Land and Land Rights (320)	5,945		12
Structures and Improvements (321)	226,618		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	497,186		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,098		20
Total Pumping Plant	732,847	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,891		23
Total Water Treatment Plant	11,891	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	123		24
Structures and Improvements (341)	32,262		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			488	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	488	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			30,100	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			211,099	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	241,199	
PUMPING PLANT				
Land and Land Rights (320)			5,945	12
Structures and Improvements (321)			226,618	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			497,186	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,098	20
Total Pumping Plant	0	0	732,847	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,891	23
Total Water Treatment Plant	0	0	11,891	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			123	24
Structures and Improvements (341)			32,262	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	392,712		26
Transmission and Distribution Mains (343)	907,024	65,778	27
Fire Mains (344)	0		28
Services (345)	197,066	13,486	29
Meters (346)	113,697	8,532	30
Hydrants (348)	137,379	14,040	31
Other Transmission and Distribution Plant (349)	1,650		32
Total Transmission and Distribution Plant	1,781,913	101,836	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	446		35
Computer Equipment (391.1)	18,977		36
Transportation Equipment (392)	5,506		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	4,380		39
Laboratory Equipment (395)	513		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	3,843		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	183		45
Total General Plant	33,848	0	
Total utility plant in service directly assignable	2,802,186	101,836	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,802,186	101,836	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			392,712 26
Transmission and Distribution Mains (343)	7,745		965,057 27
Fire Mains (344)			0 28
Services (345)	1,400		209,152 29
Meters (346)	2,680		119,549 30
Hydrants (348)	3,000		148,419 31
Other Transmission and Distribution Plant (349)			1,650 32
Total Transmission and Distribution Plant	14,825	0	1,868,924
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			446 35
Computer Equipment (391.1)			18,977 36
Transportation Equipment (392)			5,506 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			4,380 39
Laboratory Equipment (395)			513 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			3,843 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			183 45
Total General Plant	0	0	33,848
Total utility plant in service directly assignable	14,825	0	2,889,197
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	14,825	0	2,889,197

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			9,954	9,954	1
February			9,047	9,047	2
March			9,492	9,492	3
April			10,196	10,196	4
May			10,847	10,847	5
June			10,460	10,460	6
July			12,869	12,869	7
August			11,157	11,157	8
September			12,059	12,059	9
October			9,690	9,690	10
November			9,131	9,131	11
December			9,779	9,779	12
Total for year	0	0	124,681	124,681	
Less: Measured or estimated water used in main flushing and water treatment during year				2,708	13
Less: Other utility use				1,006	14
Other utility use explanation:					15
Main leaks and fire department use					
Water pumped into distribution system				120,967	16
Less: Water sold				105,082	17
Losses and unaccounted for				15,885	18
Percent unaccounted for to the nearest whole percent (%)				13%	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				815	21
Date of maximum: 9/23/1998					22
Cause of maximum:					23
Flushing of mains					
Minimum gallons pumped by all methods in any one day during reporting year				188	24
Date of minimum: 1/4/1998					25
Total KWH used for pumping for the year				229,700	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

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

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	CN884	GENERATOR		14
Location	124 ASH	124 ASH		15
Purpose	P	S		16
Destination	D	D		17
Pump Manufacturer	LAYNE	???		18
Year Installed	1993	1993		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,200	1,000		21
Pump Motor or Standby Engine Mfr	USEM	CUMMINGS		22 23
Year Installed	1993	1993		24
Type	ELECTRIC	NATURAL GAS		25
Horsepower	100	319		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#2	#5		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1976	1993		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	135	12		6
Total capacity in gallons	300,000	300		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	300.0000	300.0000		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	Y	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	5,672	0	1,245	0	4,427	1
M	D	6.000	66,155	352	304	0	66,203	2
M	D	8.000	6,986	1,559	0	0	8,545	3
M	D	10.000	27,249	0	0	0	27,249	4
Total Within Municipality			106,062	1,911	1,549	0	106,424	
Total Utility			106,062	1,911	1,549	0	106,424	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	891	0	0	0	891		1
L	0.750	166	0	7	0	159		2
M	1.000	53	7	0	0	60		3
M	1.250	4	0	0	0	4		4
M	1.500	17	0	0	0	17		5
M	2.000	22	0	0	0	22		6
Total Utility		1,153	7	7	0	1,153	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,088	72	58	(15)	1,087	195	1
1.000	13	6	0	0	19	6	2
1.250	4	0	0	0	4	0	3
1.500	21	1	0	1	23	1	4
2.000	21	4	4	(3)	18	17	5
3.000	7	1	5	1	4	4	6
4.000	2	0	1	0	1	1	7
Total:	1,156	84	68	(16)	1,156	224	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	979	102	0	6	0	0	1,087	1
1.000	0	13	0	4	0	2	19	2
1.250	0	4	0	0	0	0	4	3
1.500	0	22	0	1	0	0	23	4
2.000	0	12	0	6	0	0	18	5
3.000	0	2	0	0	0	2	4	6
4.000	0	1	0	0	0	0	1	7
Total:	979	156	0	17	0	4	1,156	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	178	3	8		173	2
Total Fire Hydrants	178	3	8	0	173	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	181
Number of distribution system valves end of year:	388
Number of distribution valves operated during year:	366

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 - painted reservoir in 1997
Account 651 - fewer main breaks, 1997 was high
Account 923 - less bookkeeping expense allocated here, more allocated to electric utility
Account 924 - premium refund in 1998

Water Mains (Page W-15)

Additional mains added were part of the replacement of the mains retired. Part of the line was relocated and additional main was needed. All main replacements and additions were financed by the utility.

Meters (Page W-17)

Note: Page W-17, Column e: Adjustments were made after an accurate count of meters along with their size and classification at the end of the year.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,748,311	1
Total Sales of Electricity	1,748,311	
Other Operating Revenues		
Forfeited Discounts (450)	7,046	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,050	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,005	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	10,101	
Total Operating Revenues	1,758,412	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,232,334	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	136,865	11
Customer Accounts Expenses (901-904)	10,899	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	130,073	14
Total Operation and Maintenance Expenses	1,510,171	
Other Expenses		
Depreciation Expense (403)	121,660	15
Amortization Expense (404-407)		16
Taxes (408)	57,308	17
Total Other Expenses	178,968	
Total Operating Expenses	1,689,139	
NET OPERATING INCOME	69,273	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	7,046	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	7,046	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Pole contact rental	1,050	5
Total Rent from Electric Property (454)	1,050	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Permits, reconnections and miscellaneous sales	2,005	7
Total Other Electric Revenues (456)	2,005	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,232,334	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,232,334	
Total Power Production Expenses	1,232,334	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	7,419	20
Line and Station Labor (561)	7,379	21
Line and Station Supplies and Expenses (562)	24,425	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	2,422	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	16,381	26
Maintenance of Structures and Equipment (571)	2,418	27
Maintenance of Lines (572)	52,428	28
Maintenance of Line Transformers (573)	17,983	29
Maintenance of Street Lighting and Signal Systems (574)	6,010	30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	136,865	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,426	33
Accounting and Collecting Labor (902)	6,423	34
Supplies and Expenses (903)	1,050	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	10,899	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	8,381	38
Office Supplies and Expenses (921)	4,822	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	25,995	41
Property Insurance (924)	(2,658)	42
Injuries and Damages (925)	8,611	43
Employee Pensions and Benefits (926)	65,826	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	4,956	46
Transportation Expenses (933)	13,806	47
Maintenance of General Plant (935)	334	48
Total Administrative and General Expenses	130,073	
 Total Operation and Maintenance Expenses	 1,510,171	

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		42,414	1
Social Security		10,693	2
Wisconsin Gross Receipts Tax		1,289	3
PSC Remainder Assessment		2,912	4
Other (specify): NONE			5
Total tax expense		57,308	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236540				3
County tax rate	mills		4.861130				4
Local tax rate	mills		7.893160				5
School tax rate	mills		12.820560				6
Voc. school tax rate	mills		1.750510				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.561900				10
Less: state credit	mills		1.848560				11
Net tax rate	mills		25.713340				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.893160				14
Combined School Tax Rate	mills		14.571070				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.464230				17
Total Tax Rate	mills		27.561900				18
Ratio of Local and School Tax to Total	dec.		0.815046				19
Total tax net of state credit	mills		25.713340				20
Net Local and School Tax Rate	mills		20.957568				21
Utility Plant, Jan. 1	\$	2,938,587	2,938,587				22
Materials & Supplies	\$	80,622	80,622				23
Subtotal	\$	3,019,209	3,019,209				24
Less: Plant Outside Limits	\$	625,427	625,427				25
Taxable Assets	\$	2,393,782	2,393,782				26
Assessment Ratio	dec.		0.845441				27
Assessed Value	\$	2,023,801	2,023,801				28
Net Local & School Rate	mills		20.957568				29
Tax Equiv. Computed for Current Year	\$	42,414	42,414				30
Tax Equivalent per 1994 PSC Report	\$	39,635					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	42,414					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	86		34
Structures and Improvements (361)	47,792		35
Station Equipment (362)	109,000	41,725	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	307,181	154,113	38
Overhead Conductors and Devices (365)	309,934	177,945	39
Underground Conduit (366)	4,590	1,238	40
Underground Conductors and Devices (367)	369,860		41
Line Transformers (368)	501,955	161,919	42
Services (369)	194,033	1,921	43
Meters (370)	151,605	2,260	44
Installations on Customers' Premises (371)	549		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	124,291	21,528	47
Total Distribution Plant	2,120,876	562,649	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	29,946		49
Office Furniture and Equipment (391)	13,482		50
Computer Equipment (391.1)	41,174		51
Transportation Equipment (392)	105,361	54,000	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	22,341		54
Laboratory Equipment (395)	2,596		55
Power Operated Equipment (396)	63,599		56
Communication Equipment (397)	17,443		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			86 34
Structures and Improvements (361)			47,792 35
Station Equipment (362)	5,000		145,725 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	6,000		455,294 38
Overhead Conductors and Devices (365)	6,000		481,879 39
Underground Conduit (366)	900		4,928 40
Underground Conductors and Devices (367)			369,860 41
Line Transformers (368)	11,395		652,479 42
Services (369)			195,954 43
Meters (370)	1,500		152,365 44
Installations on Customers' Premises (371)			549 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			145,819 47
Total Distribution Plant	30,795	0	2,652,730
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			29,946 49
Office Furniture and Equipment (391)			13,482 50
Computer Equipment (391.1)			41,174 51
Transportation Equipment (392)	20,000		139,361 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			22,341 54
Laboratory Equipment (395)			2,596 55
Power Operated Equipment (396)			63,599 56
Communication Equipment (397)			17,443 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	3,415		58
Other Tangible Property (399)	0		59
Total General Plant	299,357	54,000	
Total utility plant in service directly assignable	2,420,233	616,649	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	2,420,233	616,649	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			3,415 58
Other Tangible Property (399)			0 59
Total General Plant	20,000	0	333,357
Total utility plant in service directly assignable	50,795	0	2,986,087
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	50,795	0	2,986,087

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)		19.96	1
7.2/12.5 kV (12kV)	0.50	28.90	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)		4.60	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	11	7
Nonfarm	51	8
Total	62	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	62	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5,443	Wednesday	01/14/1998	10:00	3,060	1
February	02	5,218	Wednesday	02/18/1998	11:00	2,664	2
March	03	5,110	Wednesday	03/11/1998	12:00	2,606	3
April	04	4,892	Thursday	04/09/1998	11:00	2,628	4
May	05	6,294	Thursday	05/28/1998	16:00	2,628	5
June	06	6,987	Thursday	06/25/1998	17:00	2,700	6
July	07	7,290	Tuesday	07/14/1998	17:00	3,376	7
August	08	6,640	Friday	08/21/1998	16:00	3,009	8
September	09	5,751	Monday	09/28/1998	16:00	2,786	9
October	10	5,119	Tuesday	09/29/1998	17:00	2,620	10
November	11	5,257	Tuesday	11/10/1998	18:00	2,548	11
December	12	6,030	Monday	12/21/1998	18:00	3,103	12
Total		70,031				33,728	

System Name Sauk City Water & Light

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

Type of Reading	Supplier
15 minutes integrated	Alliant Utilities

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	33,732	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	33,732	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	31,811	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	31,811	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,921	27
Total Energy Losses	1,921	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.6949%	29
Total Disposition of Energy	33,732	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
Residential	RG-1	1,287	10,572	1	
Total Sales for Residential Sales		1,287	10,572		
Commercial & Industrial					
Small commercial and industrial	CG-1	254	8,546	2	
Large industrial	CP-1	23	12,296	3	
Total Sales for Commercial & Industrial		277	20,842		
Public Street & Highway Lighting					
Street and highway lighting	MS-1	2	384	4	
Athletic field lighting	MS-2	1	13	5	
Total Sales for Public Street & Highway Lighting		3	397		
Sales for Resale					
NONE				6	
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		1,567	31,811		

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		629,619	(6,307)	623,312	1
0	0	629,619	(6,307)	623,312	
		445,189	(7,632)	437,557	2
		656,887	(4,797)	652,090	3
0	0	1,102,076	(12,429)	1,089,647	
		35,019	(478)	34,541	4
		738	73	811	5
0	0	35,757	(405)	35,352	
				0	6
0	0	0	0	0	
0	0	1,767,452	(19,141)	1,748,311	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	Alliant Utilities				1
Point of Delivery	Sauk City				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	12.4				4
Point of Metering	Alliant Sub-Station				5
Total of 12 Monthly Maximum Demands -- kW	69,931				6
Average load factor	66.0534%				7
Total Cost of Purchased Power	1,232,334				8
Average cost per kWh	0.0365				9
On-Peak Hours (if applicable)	8:00 - 22:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,485	1,574			12
February	1,366	1,297			13
March	1,324	1,281			14
April	1,320	1,307			15
May	1,363	1,264			16
June	1,419	1,280			17
July	1,700	1,676			18
August	1,551	1,458			19
September	1,378	1,408			20
October	1,276	1,343			21
November	1,322	1,225			22
December	1,453	1,650			23
Total kWh (000)	16,957	16,763			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

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

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,609	432	27,148	1
Acquired during year	21	9	1,219	2
Total	1,630	441	28,367	3
Retired during year	12	15	592	4
Sales, transfers or adjustments increase (decrease)		(1)	(167)	5
Number end of year	1,618	425	27,608	6
Number end of year accounted for as follows:				7
In customers' use	1,574	359	23,844	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	44	66	3,764	12
Total end of year	1,618	425	27,608	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	150	195	195	1
Sodium Vapor	250	126	223	2
Total		321	418	
Ornamental				
NONE				3
Total		0	0	
Other				
NONE				4
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 572 - Continued increase in tree trimming
Account 923 - Continued software training and bookkeeping
Account 924 - Insurance premium refund
Account 933 - Increase in general maintenance and repair of bearings or
Chevy with boom

Electric Utility Plant in Service (Page E-06)

Account 392 - Purchased digger truck and retired old one
