



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, 2000

**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: HERMAN MACK

Title:

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: MATTHEW LAVOLD

Title:

Office Address: VIRCHOW, KRAUSE & CO, LLP

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

Telephone: (608) 240 - 2679

Fax Number: (608) 249 - 8532

E-mail Address: mlavold@virchowkrause.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: VICKI HELLENBRAND

Title:

Office Address: VIRCHOW, KRAUSE & CO, LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2387

Fax Number: (608) 249 - 8532

E-mail Address: vhellenbrand@virchowkrause.com

Date of most recent audit report: 2/9/2001

Period covered by most recent audit: 1/1/00 - 12/31/00

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: VILLAGE BOARD

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. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,104,732	2,170,886	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,701,581	1,650,534	2
Depreciation Expense (403)	213,350	205,631	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	121,864	125,447	5
Total Operating Expenses	2,036,795	1,981,612	
Net Operating Income	67,937	189,274	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	67,937	189,274	
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)	46,447	31,226	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	46,447	31,226	
Total Income	114,384	220,500	
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	114,384	220,500	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	39,671	47,577	14
Amortization of Debt Discount and Expense (428)	1,536	1,536	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	39,404	32,046	17
Other Interest Expense (431)	19,292	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	99,903	81,159	
Net Income	14,481	139,341	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,521,914	2,388,561	20
Balance Transferred from Income (433)	14,481	139,341	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)	14,026	5,988	25
Total Unappropriated Earned Surplus End of Year (216)	2,522,369	2,521,914	

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	46,447	5
Total (Acct. 419):	46,447	
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	14,026	12
Total (Acct. 439)--Debit:	14,026	

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	362,094	1,742,638	0	0	2,104,732	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
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	362,094	1,742,638	0	0	2,104,732	

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	62,177		62,177	1
Electric operating expenses	145,078		145,078	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	1,029		1,029	8
Electric utility plant accounts	20,213		20,213	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	228,497	0	228,497	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,498,981	6,272,918	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,380,681	2,173,663	2
Net Utility Plant	4,118,300	4,099,255	
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)	21,837	20,927	6
Special Funds (125)	624,116	497,358	7
Total Other Property and Investments	645,953	518,285	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	234,378	250,636	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	176,210	162,278	11
Other Accounts Receivable (143)	31,928	41,706	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	6,942	4,344	14
Materials and Supplies (150)	96,937	82,669	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	2,053	1,077	17
Total Current and Accrued Assets	548,448	542,710	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,989	6,525	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	8,555	3,215	20
Total Deferred Debits	13,544	9,740	
Total Assets and Other Debits	5,326,245	5,169,990	

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)	2,522,369	2,521,914	23
Total Proprietary Capital	2,754,204	2,753,749	
LONG-TERM DEBT			
Bonds (221)	530,000	670,000	24
Advances from Municipality (223)	718,180	805,407	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,248,180	1,475,407	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	281,191	14,183	28
Payables to Municipality (233)	83,680	51,270	29
Customer Deposits (235)			30
Taxes Accrued (236)	11,175	15,259	31
Interest Accrued (237)	27,977	27,640	32
Other Current and Accrued Liabilities (238)	24,706	26,803	33
Total Current and Accrued Liabilities	428,729	135,155	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	5,768	6,798	35
Other Deferred Credits (253)	(439)	0	36
Total Deferred Credits	5,329	6,798	
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)	889,803	798,881	41
Total Liabilities and Other Credits	5,326,245	5,169,990	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,340,038	0	0	3,149,241	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)				9,702	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,340,038	0	0	3,158,943	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	797,440	0	0	1,583,241	10
Total Accumulated Provision	797,440	0	0	1,583,241	
Net Utility Plant	2,542,598	0	0	1,575,702	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	725,572	1,448,091			2,173,663	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	74,179	139,171			213,350	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,152				3,152	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	132	404			536	10
Other credits (specify):						11
					0	12
Total credits	77,463	139,575	0	0	217,038	13
Debits during year						14
Book cost of plant retired	5,595	4,256			9,851	15
Cost of removal		169			169	16
Other debits (specify):						17
					0	18
Total debits	5,595	4,425	0	0	10,020	19
Balance End of Year	797,440	1,583,241	0	0	2,380,681	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			91,476		91,476	77,440	2
Total Electric Utility					91,476	77,440	

Account	Total End of Year	Amount Prior Year	
Electric utility total	91,476	77,440	1
Water utility	5,461	5,229	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	96,937	82,669	

**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	0	1
1992 Mortgage Revenue Bonds	783	428	4,989	2
Total			4,989	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

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

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Waterworks Mortgage Revenue Bonds	05/01/1977	05/01/2007	5.45%	255,000	1
Electric Mortgage Revenue Bonds	08/01/1990	08/01/2000	7.10%	0	2
Water Mortgage Revenue Bonds	12/07/1992	12/07/2004	5.45%	275,000	3
Total Bonds (Account 221):				530,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
PROMISSORY NOTE	07/30/1999	07/30/2009	4.50%	57,814	1
State Trust Fund Loan - Water	06/15/1987	03/15/2007	6.50%	8,166	2
State Trust Fund Loan - Water	11/10/1987	03/15/2007	6.50%	268,200	3
Promissory Note	05/15/1998	05/15/1999	4.75%	384,000	4
Total for Account 223				718,180	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	15,259	1
Accruals:		
Charged water department expense	56,862	2
Charged electric department expense	65,002	3
Charged sewer department expense	1,320	4
Other (explain):		
NONE		5
Total Accruals and other credits	123,184	
Taxes paid during year:		
County, state and local taxes	106,032	6
Social Security taxes	15,293	7
PSC Remainder Assessment	2,743	8
Other (explain):		
License Fee	3,200	9
Total payments and other debits	127,268	
Balance end of year	11,175	

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	3,023	16,892	17,205	2,710	1
1990 MRB	879	1,243	2,122	0	2
1992 MRB	1,436	21,536	21,843	1,129	3
Subtotal	5,338	39,671	41,170	3,839	
Advances from Municipality (223)					
State Trust Fund Loan	481	546	607	420	4
State Trust Fund Loan	3,400	3,870	4,295	2,975	5
Promissory Note	5,461	15,622	11,920	9,163	6
GO Debt	12,960	19,366	20,746	11,580	7
Subtotal	22,302	39,404	37,568	24,138	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
INTEREST EXPENSE ON REFUND	0	19,292	19,292	0	9
Subtotal	0	19,292	19,292	0	
Total	27,640	98,367	98,030	27,977	

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	636,483	162,398	0	0	0	798,881	1
Add credits during year:							
For Services	24,159					24,159	2
For Mains	58,735					58,735	3
Other (specify):							
HYDRANTS	4,800					4,800	4
WATER INSPECTION FEES	800					800	5
EXTENSIONS		2,428				2,428	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	724,977	164,826	0	0	0	889,803	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	8

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	21,837	2
Total (Acct. 124):	21,837	
Special Funds (125):		
REDEMPTION ACCOUNT	83,379	3
RESERVE ACCOUNT	292,822	4
DEPRECIATION ACCOUNT	247,915	5
Total (Acct. 125):	624,116	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	19,102	7
Electric	157,108	8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	176,210	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	3,061	11
Merchandising, jobbing and contract work		12
Other (specify):		
CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVABLE	19,589	13
REFUSE ACCOUNTS RECEIVABLE	9,278	14
Total (Acct. 143):	31,928	
Receivables from Municipality (145):		
UTILITY EXPENSES PAID BY THE VILLAGE	6,942	15
Total (Acct. 145):	6,942	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
PRELIMINARY ENGINEERING	8,555	18
Total (Acct. 183):	8,555	
Payables to Municipality (233):		
PAYABLE TO SEWER UTILITY	15,329	19
COMPUTER EQUIPMENT, INSURANCE & TAX ROLL	18,051	20
DUE TO CAPITAL PROJECTS FUND FOR STREET PROJECT	50,300	21
Total (Acct. 233):	83,680	
Other Deferred Credits (253):		
PUBLIC BENEFITS	(439)	22
Total (Acct. 253):	(439)	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,267,255	3,113,843	0	0	6,381,098	1
Materials and Supplies	5,345	84,458	0	0	89,803	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	761,506	1,515,666	0	0	2,277,172	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	680,730	163,612	0	0	844,342	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,830,364	1,519,023	0	0	3,349,387	
Net Operating Income	119,618	(51,681)	0	0	67,937	8
Net Operating Income as a percent of Average Net Rate Base						
	6.54%	-3.40%	N/A	N/A	2.03%	

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	2,522,141	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	<u>2,753,976</u>	
Net Income		
Net Income	14,481	5
Percent Return on Proprietary Capital	<u><u>0.53%</u></u>	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 13, 2001

Mr. Herman Mack
Sauk City Municipal Water & Light Utility
726 Water Street
Sauk City, WI 53583-1449

2000 Analytical Review DWCCA-5260-ELE

Dear Mr. Mack:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comment.

We are enclosing our calculation of the Public Fire Protection Service charge. Our calculation differs by \$416 from the amount reported in Account 463, page W-4. Please use our method of calculation in the future.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at engele@psc.state.wi.us.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\5260.doc

Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	344,230	1
Total Sales of Water	344,230	
Other Operating Revenues		
Forfeited Discounts (470)	239	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	15,511	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,114	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	17,864	
Total Operating Revenues	362,094	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	26,104	9
Water Treatment Expenses (630-635)	4,745	10
Transmission and Distribution Expenses (640-655)	24,569	11
Customer Accounts Expenses (901-904)	12,067	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	35,810	14
Total Operation and Maintenance Expenses	103,295	
Other Operating Expenses		
Depreciation Expense (403)	74,179	15
Amortization Expense (404-407)		16
Taxes (408)	65,002	17
Total Other Operating Expenses	139,181	
Total Operating Expenses	242,476	
NET OPERATING INCOME	119,618	

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	1	1	61	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1	61	
Metered Sales to General Customers (461)				
Residential	1,056	65,813	155,941	4
Commercial	153	38,333	55,623	5
Industrial				6
Total Metered Sales to General Customers (461)	1,209	104,146	211,564	
Private Fire Protection Service (462)	9		3,894	7
Public Fire Protection Service (463)	1		121,724	8
Other Sales to Public Authorities (464)	17	2,385	6,987	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,237	106,532	344,230	

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)	121,724	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)	121,724	
Forfeited Discounts (470):		
Customer late payment charges	239	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	239	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENTAL OF WATER PROPERTY	15,511	8
Total Rents from Water Property (472)	15,511	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,114	10
Other (specify): NONE		11
Total Other Water Revenues (474)	2,114	
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)	202	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	15,735	7
Operation Supplies and Expenses (623)	23	8
Maintenance of Pumping Plant (625)	10,144	9
Total Pumping Expenses	26,104	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	907	10
Chemicals (631)	3,838	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	4,745	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	9,513	14
Operation Supplies and Expenses (641)	65	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	5,857	17
Maintenance of Services (652)	7,700	18
Maintenance of Meters (653)	635	19
Maintenance of Hydrants (654)	799	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	24,569	

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)	3,185	22
Accounting and Collecting Labor (902)	7,112	23
Supplies and Expenses (903)	1,770	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	12,067	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,028	27
Office Supplies and Expenses (921)		28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	9,927	30
Property Insurance (924)	553	31
Injuries and Damages (925)	1,473	32
Employee Pensions and Benefits (926)	15,030	33
Regulatory Commission Expenses (928)	302	34
Miscellaneous General Expenses (930)	3,497	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	35,810	
 Total Operation and Maintenance Expenses	 103,295	

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		1,320	2
Net property tax equivalent		60,993	
Social Security		3,543	3
PSC Remainder Assessment		466	4
Other (specify): NONE			5
Total tax expense		65,002	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203930				3
County tax rate	mills		4.256370				4
Local tax rate	mills		6.566680				5
School tax rate	mills		10.727570				6
Voc. school tax rate	mills		1.495690				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.250240				10
Less: state credit	mills		1.542820				11
Net tax rate	mills		21.707420				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.566680				14
Combined School Tax Rate	mills		12.223260				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.789940				17
Total Tax Rate	mills		23.250240				18
Ratio of Local and School Tax to Total	dec.		0.808161				19
Total tax net of state credit	mills		21.707420				20
Net Local and School Tax Rate	mills		17.543093				21
Utility Plant, Jan. 1	\$	3,194,474	3,194,474				22
Materials & Supplies	\$	5,229	5,229				23
Subtotal	\$	3,199,703	3,199,703				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,199,703	3,199,703				26
Assessment Ratio	dec.		0.980685				27
Assessed Value	\$	3,137,901	3,137,901				28
Net Local & School Rate	mills		17.543093				29
Tax Equiv. Computed for Current Year	\$	55,048	55,048				30
Tax Equivalent per 1994 PSC Report	\$	62,313					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	62,313					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	488		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	488	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	30,100		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	211,100		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	241,200	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)	497,185		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,098		20
Total Pumping Plant	732,846	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)			211,100	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	241,200	
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)			497,185	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	732,846	
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)	1,180,849	96,447	27
Fire Mains (344)	0		28
Services (345)	258,343	34,843	29
Meters (346)	123,997	4,726	30
Hydrants (348)	173,070	7,293	31
Other Transmission and Distribution Plant (349)	1,649		32
Total Transmission and Distribution Plant	2,163,005	143,309	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	445		35
Computer Equipment (391.1)	18,978	7,851	36
Transportation Equipment (392)	16,701		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	45,043	7,851	
Total utility plant in service directly assignable	3,194,473	151,160	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,194,473	151,160	

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)	1,346		1,275,950 27
Fire Mains (344)			0 28
Services (345)	432		292,754 29
Meters (346)	2,070		126,653 30
Hydrants (348)	177		180,186 31
Other Transmission and Distribution Plant (349)			1,649 32
Total Transmission and Distribution Plant	4,025	0	2,302,289
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			445 35
Computer Equipment (391.1)	1,570		25,259 36
Transportation Equipment (392)			16,701 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	1,570	0	51,324
Total utility plant in service directly assignable	5,595	0	3,340,038
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	5,595	0	3,340,038

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			13,617	13,617	1
February			13,518	13,518	2
March			9,479	9,479	3
April			10,908	10,908	4
May			10,980	10,980	5
June			9,944	9,944	6
July			12,322	12,322	7
August			12,528	12,528	8
September			11,376	11,376	9
October			10,773	10,773	10
November			10,206	10,206	11
December			11,374	11,374	12
Total for year	0	0	137,025	137,025	
Less: Measured or estimated water used in main flushing and water treatment during year				2,400	13
Less: Other utility use				12,000	14
Other utility use explanation:					15
The fire department used 50,000 gals. There was also two 6" main leaks in January and February.					
Water pumped into distribution system				122,625	16
Less: Water sold				106,532	17
Losses and unaccounted for				16,093	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				963	21
Date of maximum: 4/19/2000					22
Cause of maximum:					23
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year				226	24
Date of minimum: 2/11/2000					25
Total KWH used for pumping for the year				319,727	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

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

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

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

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	4,077	0	536	0	3,541	1
M	D	6.000	65,493	94	256	0	65,331	2
M	D	8.000	10,092	2,357	0	0	12,449	3
M	D	10.000	30,849	1,120	0	0	31,969	4
Total Within Municipality			110,511	3,571	792	0	113,290	
Total Utility			110,511	3,571	792	0	113,290	

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	899	0	9	0	890		1
L	0.750	152	0	1	0	151		2
M	1.000	100	35	0	0	135		3
M	1.250	4	0	0	0	4		4
M	1.500	19	1	0	0	20		5
M	2.000	24	0	0	0	24		6
Total Utility		1,198	36	10	0	1,224	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	1,133	78	69	87	1,229	133	1
1.000	19	0	0	0	19	2	2
1.250	4	0	0	0	4	0	3
1.500	25	1	0	0	26	1	4
2.000	20	0	0	0	20	0	5
3.000	4	0	0	0	4	3	6
4.000	2	0	0	0	2	1	7
Total:	1,207	79	69	87	1,304	140	

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	1,055	100	0	6	0	68	1,229	1
1.000	0	15	0	2	0	2	19	2
1.250	0	2	0	0	0	2	4	3
1.500	1	24	0	1	0	0	26	4
2.000	0	9	0	7	0	4	20	5
3.000	0	3	0	0	0	1	4	6
4.000	0	0	0	1	0	1	2	7
Total:	1,056	153	0	17	0	78	1,304	

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	180	6	2		184	2
Total Fire Hydrants	180	6	2	0	184	
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:	184
Number of distribution system valves end of year:	435
Number of distribution valves operated during year:	402

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 923 - Outside services employed. For year end 2000, additional accounting costs were allocated to the water utility.

Water Mains (Page W-15)

Developers financed \$58,735 of main additions. The utility financed the remaining.

Water Services (Page W-16)

Developers financed \$23,193 of service additions. The utility financed the remaining.

Meters (Page W-17)

Adjustment to balance number of meters to average number of customers.

Hydrants and Distribution System Valves (Page W-18)

Developers financed \$4,800 of hydrant additions. The utility financed the remaining hydrants.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,732,036	1
Total Sales of Electricity	1,732,036	
Other Operating Revenues		
Forfeited Discounts (450)	6,013	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	4,589	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	10,602	
Total Operating Revenues	1,742,638	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,344,615	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	101,568	11
Customer Accounts Expenses (901-904)	12,068	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	140,035	14
Total Operation and Maintenance Expenses	1,598,286	
Other Expenses		
Depreciation Expense (403)	139,171	15
Amortization Expense (404-407)		16
Taxes (408)	56,862	17
Total Other Expenses	196,033	
Total Operating Expenses	1,794,319	
NET OPERATING INCOME	(51,681)	

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	6,013	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,013	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
PERMITS, RECONNECTIONS AND MISCELLANEOUS SALES	4,589	7
Total Other Electric Revenues (456)	4,589	
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)	1,344,615	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,344,615	
Total Power Production Expenses	1,344,615	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	8,886	20
Line and Station Labor (561)	8,879	21
Line and Station Supplies and Expenses (562)	20,680	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	1,802	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	16,076	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	36,684	28
Maintenance of Line Transformers (573)	1,987	29
Maintenance of Street Lighting and Signal Systems (574)	6,453	30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)	121	32
Total Distribution Expenses	101,568	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,186	33
Accounting and Collecting Labor (902)	7,112	34
Supplies and Expenses (903)	1,770	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	12,068	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	10,057	38
Office Supplies and Expenses (921)	5,618	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	22,378	41
Property Insurance (924)	1,200	42
Injuries and Damages (925)	10,117	43
Employee Pensions and Benefits (926)	69,541	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	8,405	46
Transportation Expenses (933)	12,719	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	140,035	
 Total Operation and Maintenance Expenses	 1,598,286	

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		39,635	1
Social Security		11,750	2
Wisconsin Gross Receipts Tax		3,200	3
PSC Remainder Assessment		2,277	4
Other (specify): NONE			5
Total tax expense		56,862	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203930				3
County tax rate	mills		4.256370				4
Local tax rate	mills		6.566680				5
School tax rate	mills		10.727570				6
Voc. school tax rate	mills		1.495690				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.250240				10
Less: state credit	mills		1.542820				11
Net tax rate	mills		21.707420				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.566680				14
Combined School Tax Rate	mills		12.223260				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.789940				17
Total Tax Rate	mills		23.250240				18
Ratio of Local and School Tax to Total	dec.		0.808161				19
Total tax net of state credit	mills		21.707420				20
Net Local and School Tax Rate	mills		17.543093				21
Utility Plant, Jan. 1	\$	3,078,444	3,078,444				22
Materials & Supplies	\$	77,440	77,440				23
Subtotal	\$	3,155,884	3,155,884				24
Less: Plant Outside Limits	\$	625,427	625,427				25
Taxable Assets	\$	2,530,457	2,530,457				26
Assessment Ratio	dec.		0.804364				27
Assessed Value	\$	2,035,409	2,035,409				28
Net Local & School Rate	mills		17.543093				29
Tax Equiv. Computed for Current Year	\$	35,707	35,707				30
Tax Equivalent per 1994 PSC Report	\$	39,635					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	39,635					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)	47,791		35
Station Equipment (362)	145,725	2,660	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	455,295		38
Overhead Conductors and Devices (365)	482,166		39
Underground Conduit (366)	4,928		40
Underground Conductors and Devices (367)	383,819	33,479	41
Line Transformers (368)	687,070	18,268	42
Services (369)	219,904	7,643	43
Meters (370)	158,504	1,333	44
Installations on Customers' Premises (371)	549		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	148,057	709	47
Total Distribution Plant	2,733,894	64,092	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	29,947		49
Office Furniture and Equipment (391)	13,481		50
Computer Equipment (391.1)	41,174	9,781	51
Transportation Equipment (392)	150,555		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	22,340	1,179	54
Laboratory Equipment (395)	2,596		55
Power Operated Equipment (396)	63,600		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)			47,791 35
Station Equipment (362)			148,385 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			455,295 38
Overhead Conductors and Devices (365)			482,166 39
Underground Conduit (366)			4,928 40
Underground Conductors and Devices (367)	0		417,298 41
Line Transformers (368)	2,120		703,218 42
Services (369)	300		227,247 43
Meters (370)	110		159,727 44
Installations on Customers' Premises (371)			549 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	156		148,610 47
Total Distribution Plant	2,686	0	2,795,300
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			29,947 49
Office Furniture and Equipment (391)			13,481 50
Computer Equipment (391.1)	1,570		49,385 51
Transportation Equipment (392)			150,555 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			23,519 54
Laboratory Equipment (395)			2,596 55
Power Operated Equipment (396)			63,600 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	344,551	10,960	
Total utility plant in service directly assignable	3,078,445	75,052	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	3,078,445	75,052	

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	1,570	0	353,941
Total utility plant in service directly assignable	4,256	0	3,149,241
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	4,256	0	3,149,241

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)	0.42	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	52	8
Total	63	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	63	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	5,817	Wednesday	01/12/2000	18:00	3,016	1
February	02	5,517	Thursday	01/27/2000	09:00	2,887	2
March	03	5,171	Thursday	03/09/2000	18:00	2,930	3
April	04	5,180	Wednesday	04/19/2000	12:00	2,656	4
May	05	5,848	Monday	05/08/2000	14:00	2,678	5
June	06	6,152	Friday	06/09/2000	17:00	3,117	6
July	07	6,883	Thursday	07/13/2000	18:00	3,067	7
August	08	7,088	Tuesday	08/15/2000	15:00	3,391	8
September	09	7,637	Thursday	08/31/2000	17:00	2,937	9
October	10	4,982	Thursday	10/05/2000	11:00	2,570	10
November	11	5,995	Monday	11/20/2000	18:00	3,045	11
December	12	6,283	Thursday	12/21/2000	18:00	3,168	12
Total		72,553				35,462	

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	35,955	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	35,955	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	33,249	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	33,249	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,706	27
Total Energy Losses	2,706	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	7.5261%	29
Total Disposition of Energy	35,955	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	1,318	10,867		1
Total Sales for Residential Sales		1,318	10,867		
Commercial & Industrial					
SMALL COMMERCIAL AND INDUSTRIAL	CG-1	256	6,742		2
LARGE POWER	CP-1	26	9,555		3
LARGE POWER TOD	CP-2	4	5,683		4
Total Sales for Commercial & Industrial		286	21,980		
Public Street & Highway Lighting					
STREET LIGHTING	MS-1	1	396		5
ATHLETIC FIELD LIGHTING	MS-2	1	6		6
Total Sales for Public Street & Highway Lighting		2	402		
Sales for Resale					
NONE					7
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		1,606	33,249		

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)	
		645,692	8,692	654,384	1
0	0	645,692	8,692	654,384	
		427,487	5,136	432,623	2
28,779	33,140	459,857	5,491	465,348	3
14,269	16,950	140,064	3,266	143,330	4
43,048	50,090	1,027,408	13,893	1,041,301	
		35,668	387	36,055	5
		280	16	296	6
0	0	35,948	403	36,351	
				0	7
0	0	0	0	0	
43,048	50,090	1,709,048	22,988	1,732,036	

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	72,553				6
Average load factor	67.8861%				7
Total Cost of Purchased Power	1,344,615				8
Average cost per kWh	0.0374				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	1,550	1,466			12
February	1,448	1,438			13
March	1,434	1,495			14
April	1,386	1,270			15
May	1,992	1,286			16
June	1,498	1,618			17
July	1,539	1,528			18
August	1,713	1,677			19
September	1,477	1,459			20
October	1,231	1,238			21
November	1,460	1,585			22
December	1,547	1,620			23
Total kWh (000)	18,275	17,680			24

					(d)	(e)	
							25
							26
							27
							28
Name of Vendor							29
Point of Delivery							30
Voltage at Which Delivered							31
Point of Metering							32
Type of Power Purchased (firm, dump, etc.)							33
Total of 12 Monthly Maximum Demands -- kW							34
Average load factor							35
Total Cost of Purchased Power							36
Average cost per kWh							37
On-Peak Hours (if applicable)							38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak		39
January							40
February							41
March							42
April							43
May							44
June							45
July							46
August							47
September							48
October							49
November							50
December							51
Total kWh (000)							52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		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	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	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	1,623	421	27,545	1
Acquired during year	18	16	1,197	2
Total	1,641	437	28,742	3
Retired during year	5	7	362	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,636	430	28,380	6
Number end of year accounted for as follows:				7
In customers' use	1,606	346	23,070	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	30	84	5,310	12
Total end of year	1,636	430	28,380	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	192	175,230	1
Sodium Vapor	250	126	221,250	2
Total		318	396,480	
Ornamental				
NONE				3
Total		0	0	
Other				
NONE				4
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 562 - Line and station supplies and expenses, account 572 - Maintenance of lines and account 573 - Maintenance of line transformers. Less maintenance of electric plant occurred in 2000.

Sales of Electricity by Rate Schedule (Page E-12)

Large power TOD customers have been incorrectly billed in the past. A \$125,545 refund is recorded against revenues and accounts payable at 12.31.00.
