



Public Service Commission of Wisconsin

Ellen Nowak, Chairperson
Phil Montgomery, Commissioner
Mike Huebsch, Commissioner

610 North Whitney Way
P.O. Box 7854
Madison, WI 53707-7854

May 6, 2016 – VIA E-MAIL

Mr. Alan Wildman, Village Administrator
Prairie du Sac Municipal Electric and Water
335 Galena Street
Prairie du Sac, WI 53578
E-mail: awildman@wppienergy.org

Re: Application of Prairie du Sac Municipal Electric and Water, 4830-WR-106
Sauk County, Wisconsin, for Authority to Increase Water Rates

Dear Mr. Wildman:

The Public Service Commission (Commission) staff has analyzed your application for a water rate increase. The application was received on October 22, 2015. A proposed staff exhibit has been prepared, a copy of which is enclosed. The exhibit contains schedules showing staff's proposed revenue requirement, cost-of-service analysis, and proposed rates.

We intend to submit our proposal at the public hearing on June 16, 2016. At least one person must represent your utility at the hearing.

The revenue requirement for the 2016 test year is comprised of the following:

Operation and Maintenance Expenses	\$	383,246
Depreciation Expense	\$	146,384
Property Tax Equivalent and Other Taxes	\$	141,572
Return on Rate Base	\$	181,025
Total	\$	852,227

We have used a 5.00 percent rate of return on the estimated water utility net investment rate base for the 2016 test year, as recommended by our staff auditor. The proposed rates would increase annual revenues from water public utility service by an estimated \$183,378, of which \$146,197 would be from general service customers and \$37,181 would be from the public fire protection charge.

The increase in water utility revenues results because of a 21 percent increase in gross plant investment and a 32 percent increase in operating expenses since your last water rate case in 2011 with a 2012 test year.

We have selected some customers for comparison of proposed and present rates (see Schedule 14 of the enclosed staff exhibit). Please note that, in general, large-volume users would receive a

Mr. Alan Wildman
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larger percentage increase in water rates than an average residential customer. We believe that the larger increase to large-volume users is reasonable because the proposed rates more appropriately reflect the cost of providing service than do the present rates.

We are proposing a number of changes in Schedule 13 that are intended to simplify and update the tariff provisions. These include:

- Adding Schedule OC-1, Other Charges, to incorporate the miscellaneous charges currently in your electric tariff.
- Adding Schedule NSM-1, Non-Standard Meter Service, which is currently in your electric tariff.
- Revising Schedule R-1, Reconnection Charges, to be more consistent with the charges in your electric tariff.

The depreciation expense included in the revenue requirement was computed using the water depreciation rates on the enclosed Schedule 15. When the Final Decision is issued in this docket, these rates will be certified for use by your utility effective January 1, 2016.

We are recommending to the Commission that your water utility's filed rules and regulations be updated to reflect the latest requirements in Wis. Admin. Code ch. PSC 185. A copy is enclosed.

The proposed staff exhibit is intended to give the Commission the staff's viewpoint and is not a final decision. The utility has the prerogative to present its own case. It may be advantageous to the utility to submit additional information which is believed to be pertinent to substantiate its position. Please note that the Commission will base its decision on the merits of the case.

If you have any questions, please e-mail me at David.Prochaska@wisconsin.gov or call me at (608) 266-5739.

Sincerely,

David L. Prochaska

David L. Prochaska
Public Utility Rate Analyst
Division of Water, Telecommunications and Consumer Affairs

DLP:DL:01406070

Enclosures

cc: Mr. Jon Cameron, Ehlers & Associates, E-mail: jcameron@ehlers-inc.com

PRAIRIE DU SAC MUNICIPAL ELECTRIC AND WATER

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COMPARATIVE INCOME STATEMENT

ACCT NO.	OPERATING REVENUES	2012	2013	2014	2015	TEST YEAR 2016
460	Unmetered Sales to General Customers					
	Residential	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Multi-Family Residential	0	0	0	0	0
	Commercial	0	0	0	0	0
	Industrial	307	1,036	1,237	1,200	1,200
	Public Authority	0	0	0	0	0
	Irrigation	0	0	0	0	0
461	Metered Sales to General Customers					
	Residential	282,861	319,661	327,211	328,392	322,211
	Multi-Family Residential	0	0	18,453	18,345	18,345
	Commercial	56,686	68,561	64,750	64,973	64,804
	Industrial	9,044	10,866	10,533	10,377	10,377
	Public Authority	13,181	16,323	15,565	16,179	15,953
	Irrigation	0	0	0	0	0
	TOTAL GENERAL SALES	<u>\$ 362,079</u>	<u>\$ 416,447</u>	<u>\$ 437,749</u>	<u>\$ 439,467</u>	<u>\$ 432,890</u>
462	Private fire protection service	3,949	6,969	8,979	9,396	9,396
463	Public fire protection service	160,344	170,875	174,746	181,644	181,644
465	Other water sales	0	0	0	0	0
466	Sales for resale	0	0	0	0	0
467	Interdepartmental sales	0	0	0	0	0
470	Forfeited discounts	912	1,000	976	900	900
472	Rents from water property	26,640	27,710	28,819	28,819	28,819
473	Interdepartmental rents	0	0	0	0	0
474	Other water revenues	10,071	7,201	6,253	6,884	15,200
	TOTAL OPERATING REVENUES	<u>\$ 563,995</u>	<u>\$ 630,202</u>	<u>\$ 657,522</u>	<u>\$ 667,110</u>	<u>\$ 668,849</u>
	OPERATING EXPENSES					
	SOURCE OF SUPPLY					
600	Operation labor	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
601	Purchased water	0	0	0	0	0
602	Operation supplies and expenses	0	0	0	0	0
605	Maintenance of water source plant	0	0	0	0	0
	PUMPING EXPENSES					
620	Operation labor	0	0	0	0	0
621	Fuel for power production	0	0	0	0	0
622	Fuel or power purchased for pumping	39,560	60,004	49,981	59,237	52,000
623	Operation supplies and expenses	2,571	5,679	4,079	3,378	4,850
625	Maintenance of pumping plant	71,457	42,741	27,959	78,110	40,000

COMPARATIVE INCOME STATEMENT
(continued)

ACCT NO.	OPERATING EXPENSES	2012	2013	2014	2015	TEST YEAR 2016
WATER TREATMENT EXPENSES						
630	Operation labor	\$ 807	\$ 1,258	\$ 906	\$ 377	\$ 1,610
631	Chemicals	3,523	7,475	6,005	3,877	6,000
632	Operation supplies and expenses	0	0	0	0	0
635	Maintenance of water treatment plant	0	0	0	0	0
TRANSMISSION & DISTRIBUTION EXPENSES						
640	Operation labor	44,048	35,722	33,172	35,146	42,000
641	Operation supplies and expenses	5,371	4,178	10,126	12,072	7,100
650	Maintenance of distr. reservoirs	0	319	169	0	20,000
651	Maintenance of mains	12,170	13,385	10,906	8,557	13,000
652	Maintenance of services	4,724	57,925	43,728	18,453	8,400
653	Maintenance of meters	12,633	1,598	13,186	17,886	9,500
654	Maintenance of hydrants	6,867	3,944	4,528	3,097	4,000
655	Maintenance of other plant	805	669	0	0	1,500
CUSTOMER ACCOUNTS EXPENSES						
901	Meter reading labor	6,004	5,827	6,543	5,758	6,000
902	Accounting and collecting labor	13,764	11,660	15,811	16,668	17,500
903	Supplies and expenses	1,110	2,886	2,610	2,063	3,000
904	Uncollectible accounts	0	0	0	0	0
906	Customer service and informational expense	0	0	0	0	0
SALES EXPENSES						
910	Sales Expenses	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES						
920	Administrative and general salaries	21,788	20,162	17,012	16,463	17,286
921	Office supplies and expenses	4,779	4,914	5,713	4,537	5,000
922	Administrative expenses transferred -- credit	0	0	0	0	0
923	Outside services employed	24,213	25,393	23,308	33,149	29,000
924	Property insurance	7,702	7,143	11,824	7,641	8,000
925	Injuries and damages	0	0	0	0	0
926	Employee pensions and benefits	32,284	50,641	60,245	59,251	61,500
928	Regulatory commission expenses	0	0	0	0	0
930	Miscellaneous general expenses	15,871	17,714	20,084	20,275	21,000
933	Transportation expenses	4,232	6,096	4,374	5,010	5,000
935	Maintenance of general plant	0	0	0	0	0
TOTAL OPER. & MAINT. EXPENSES		\$ 336,283	\$ 387,333	\$ 372,269	\$ 411,002	\$ 383,246
403	DEPRECIATION EXPENSE	66,320	92,858	121,902	121,091	146,384
404-407	AMORTIZATION EXPENSE	0	0	0	0	0
408	TAXES AND TAX EQUIVALENT	86,934	121,988	123,568	138,577	141,572
TOTAL OPERATING EXPENSES		\$ 489,537	\$ 602,179	\$ 617,739	\$ 670,670	\$ 671,202
NET OPERATING INCOME		\$ 74,458	\$ 28,023	\$ 39,783	\$ (3,561)	\$ (2,353)

NET INVESTMENT RATE BASE

UTILITY FINANCED PLANT IN SERVICE	\$ 4,878,760
Less: ACCUMULATED PROVISION FOR DEPRECIATION	<u>1,184,636</u>
NET PLANT IN SERVICE	\$ 3,694,124
Plus: MATERIALS AND SUPPLIES	6,080
Less: REGULATORY LIABILITY	<u>79,696</u>
NET INVESTMENT RATE BASE	<u><u>\$ 3,620,508</u></u>
RATE OF RETURN ON RATE BASE	5.00%

**ESTIMATED INCOME STATEMENT FOR THE 2016 TEST YEAR
AND
REVENUE REQUIREMENT TO YIELD A 5.00% RETURN ON NET INVESTMENT RATE BASE**

	<u>Present Rates</u>	<u>Increase</u>	<u>After Rate Increase</u>
TOTAL OPERATING REVENUES	\$ <u>668,849</u>	\$ <u>183,378</u>	\$ <u>852,227</u>
OPERATING EXPENSES:			
OPERATION & MAINTENANCE EXPENSES	\$ 383,246		\$ 383,246
DEPRECIATION EXPENSE	146,384		146,384
AMORTIZATION EXPENSE	0		0
TAXES AND TAX EQUIVALENT	<u>141,572</u>		<u>141,572</u>
TOTAL OPERATING EXPENSES	\$ <u>671,202</u>		\$ <u>671,202</u>
NET OPERATING INCOME (LOSS)	\$ <u>(2,353)</u>		<u><u>\$ 181,025</u></u>
RATE OF RETURN ON RATE BASE	-		5.00%

**UTILITY FINANCED PLANT IN SERVICE AND DEPRECIATION EXPENSE
TEST YEAR 2016**

<u>ACCT NO.</u>	<u>ACCOUNT DESCRIPTION</u>	<u>Balance</u>	<u>Major</u>	<u>Normal</u>	<u>Retirements</u>	<u>Balance</u>	<u>Test Year</u>	<u>Depreciation</u>	
		<u>12/31/2015</u>	<u>Less</u>	<u>Additions</u>		<u>12/31/2016</u>	<u>Rate Base</u>	<u>Rate</u>	<u>Expense</u>
		<u>(\$)</u>	<u>Retirements</u>	<u>(\$)</u>	<u>(\$)</u>	<u>(\$)</u>	<u>(\$)</u>	<u>(%)</u>	<u>(\$)</u>
INTANGIBLE PLANT									
301	Organization	0	0	0	0	0	0	N/A	0
302	Franchises and consents	0	0	0	0	0	0	N/A	0
303	Miscellaneous intangible plant	0	0	0	0	0	0	N/A	0
SOURCE OF SUPPLY									
310	Land and land rights	173	0	0	0	173	173	N/A	0
311	Structures and improvements	0	0	0	0	0	0	3.20%	0
312	Collecting and impounding reservoirs	0	0	0	0	0	0	1.70%	0
313	Lake, river, and other intakes	0	0	0	0	0	0	1.70%	0
314	Wells and springs	510,928	0	0	0	510,928	510,928	2.90%	14,817
316	Supply mains	0	0	0	0	0	0	1.80%	0
317	Other water source plant	0	0	0	0	0	0	4.50%	0
PUMPING PLANT									
320	Land and land rights	0	0	0	0	0	0	N/A	0
321	Structures and improvements	448,879	0	0	0	448,879	448,879	3.20%	14,364
323	Other power production equipment	107,767	0	0	0	107,767	107,767	4.40%	4,742
325	Electric pumping equipment	399,611	0	0	0	399,611	399,611	4.40%	17,583
326	Diesel pumping equipment	0	0	0	0	0	0	4.40%	0
328	Other pumping equipment	0	0	0	0	0	0	4.40%	0
WATER TREATMENT PLANT									
330	Land and land rights	0	0	0	0	0	0	N/A	0
331	Structures and improvements	0	0	0	0	0	0	3.20%	0
332	Sand or Other Media Filtration Equip	0	0	0	0	0	0	3.30%	0
333	Membrane Filtration Equipment	0	0	0	0	0	0	6.00%	0
334	Other Water Treatment Equipment	493,751	0	0	0	493,751	493,751	6.00%	29,625

UTILITY FINANCED PLANT IN SERVICE AND DEPRECIATION EXPENSE
TEST YEAR 2016
(continued)

<u>ACCT NO.</u>	<u>ACCOUNT DESCRIPTION</u>	<u>Balance</u>	<u>Major</u>	<u>Normal</u>	<u>Retirements</u>	<u>Balance</u>	<u>TEST YEAR</u>	<u>DEPRECIATION</u>	
		<u>12/31/2015</u>	<u>Additions</u>	<u>Additions</u>		<u>12/31/2016</u>	<u>RATE BASE</u>	<u>RATE</u>	<u>EXPENSE</u>
		<u>(\$)</u>	<u>(\$)</u>	<u>(\$)</u>	<u>(\$)</u>	<u>(\$)</u>	<u>(\$)</u>	<u>(%)</u>	<u>(\$)</u>
TRANSMISSION & DISTRIBUTION PLANT									
340	Land and land rights	5,253	0	0	0	5,253	5,253	N/A	0
341	Structures and improvements	1,355	0	0	0	1,355	1,355	3.20%	43
342	Distribution reservoirs and standpipes	330,697	0	0	0	330,697	330,697	1.90%	6,283
343	Transmission and distribution mains	1,449,895	0	29,700	0	1,479,595	1,464,745	1.30%	19,042
345	Services	407,417	0	22,500	1,250	428,667	418,042	2.90%	12,123
346	Meters	380,104	0	0	0	380,104	380,104	5.50%	10,453
348	Hydrants	217,185	0	12,000	0	229,185	223,185	2.20%	4,910
349	Other transmission and distr. plant	3,301	0	0	0	3,301	3,301	5.00%	165
GENERAL PLANT									
389	Land and land rights	0	0	0	0	0	0	N/A	0
390	Structures and improvements	0	0	0	0	0	0	2.90%	0
391	Office furniture and equipment	9,731	0	0	0	9,731	9,731	5.80%	564
391	Office furniture & equip - Computers	15,384	0	0	0	15,384	15,384	26.70%	4,108
392	Transportation equipment	42,426	0	0	0	42,426	42,426	13.30%	5,643
393	Stores equipment	0	0	0	0	0	0	5.80%	0
394	Tools, shop and garage equipment	13,186	0	0	0	13,186	13,186	5.80%	765
395	Laboratory equipment	152	0	0	0	152	152	5.80%	9
396	Power operated equipment	0	0	0	0	0	0	7.50%	0
397	Communication equipment	3,725	0	0	0	3,725	3,725	15.00%	559
397	SCADA equipment	6,365	0	0	0	6,365	6,365	9.20%	586
398	Miscellaneous equipment	0	0	0	0	0	0	5.80%	0
TOTAL UTILITY FINANCED PLANT IN SERVICE		4,847,285	0	64,200	1,250	4,910,235	4,878,760		146,384

PRAIRIE DU SAC MUNICIPAL ELECTRIC AND WATER

SYSTEM DEMAND RATIOS

MAXIMUM DAY SYSTEM DEMAND

TOTAL ANNUAL PUMPAGE 164,513,088 Gallons

AVERAGE DAILY PUMPAGE 450,721 Gallons

MAXIMUM DAY PUMPAGE 1,126,802 Gallons

FIRE FLOW:

GAL/MIN	2,500	
DURATION (HOURS)	2.5	
TOTAL FLOW	375,000	Gallons

AVERAGE DAY PLUS FIRE FLOW 825,721 Gallons

RATIO: BASE = $\frac{450,721}{1,126,802}$ 40.00%

MAX DAY = 100-BASE 60.00%

MAXIMUM HOUR SYSTEM DEMAND

AVERAGE HOUR ON MAX DAY 46,950 Gallons

MAXIMUM HOUR PUMPAGE 56,340 Gallons

AVERAGE HOUR PLUS ONE HOUR FIRE FLOW 168,780 Gallons

RATIO: BASE = $\frac{450,721}{4,050,721}$ 11.13% Use 11.13%

MAX HOUR = 100-BASE 88.87% Use 88.87%

**ALLOCATION OF UTILITY FINANCED PLANT
TO SERVICE COST FUNCTIONS**

ACCT NO.	ACCOUNT DESCRIPTION	EXTRA-CAPACITY							CUSTOMER COSTS			Fire Protection (\$)	
		TOTAL (\$)	BASE COSTS		MAX DAY		MAX HOUR			Billing (\$)	Equivalent Meter (\$)		Equivalent Service (\$)
			System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	Storage (\$)				
INTANGIBLE PLANT													
301	Organization	0	0	0	0	0	0	0	0	0	0	0	0
302	Franchises and consents	0	0	0	0	0	0	0	0	0	0	0	0
303	Miscellaneous intangible plant	0	0	0	0	0	0	0	0	0	0	0	0
SOURCE OF SUPPLY													
310	Land and land rights	173	69		104								
311	Structures and improvements	0	0		0								
312	Collecting and impounding reservoirs	0	0		0								
313	Lake, river, and other intakes	0	0		0								
314	Wells and springs	510,928	204,371		306,557								
316	Supply mains	0	0		0								
317	Other water source plant	0	0		0								
PUMPING PLANT													
320	Land and land rights	0	0		0								
321	Structures and improvements	448,879	179,552		269,327								
323	Other power production equipment	107,767	43,107		64,660								
325	Electric pumping equipment	399,611	159,844		239,767								
326	Diesel pumping equipment	0	0		0								
328	Other pumping equipment	0	0		0								
WATER TREATMENT PLANT													
330	Land and land rights	0	0		0								
331	Structures and improvements	0	0		0								
332	Sand or Other Media Filtration Equip	0	0		0								
333	Membrane Filtration Equipment	0	0		0								
334	Other Water Treatment Equipment	493,751	197,500		296,251								

**ALLOCATION OF UTILITY FINANCED PLANT
TO SERVICE COST FUNCTIONS
(continued)**

ACCT NO.	ACCOUNT DESCRIPTION	EXTRA-CAPACITY							CUSTOMER COSTS			Fire Protection (\$)	
		TOTAL (\$)	BASE COSTS		MAX DAY		MAX HOUR			Billing (\$)	Equivalent Meter (\$)		Equivalent Service (\$)
			System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	Storage (\$)				
TRANSMISSION & DISTRIBUTION PLANT													
340	Land and land rights	5,253	530	176	691	0	0	1,404	548	0	709	780	416
341	Structures and improvements	1,355	137	45	178	0	0	362	141	0	183	201	107
342	Distribution reservoirs and standpipes	330,697	36,796						293,901				
343	Transmission mains	617,869	247,147		370,721								
343	Distribution mains	846,876		94,231				752,645					
345	Services	418,042									418,042		
346	Meters	380,104									380,104		
348	Hydrants	223,185											223,185
349	Other transmission and distr. plant	3,301	333	110	434	0	0	882	344	0	445	490	262
GENERAL PLANT													
389	Land and land rights	0	0	0	0	0	0	0	0	0	0	0	0
390	Structures and improvements	0	0	0	0	0	0	0	0	0	0	0	0
391	Office furniture and equipment	9,731	2,173	192	3,148	0	0	1,535	599	0	775	853	455
391	Office furniture & equip - Computers	15,384	3,436	304	4,976	0	0	2,427	948	0	1,226	1,348	720
392	Transportation equipment	42,426	9,476	838	13,723	0	0	6,693	2,613	0	3,380	3,717	1,985
393	Stores equipment	0	0	0	0	0	0	0	0	0	0	0	0
394	Tools, shop and garage equipment	13,186	2,945	260	4,265	0	0	2,080	812	0	1,051	1,155	617
395	Laboratory equipment	152	34	3	49	0	0	24	9	0	12	13	7
396	Power operated equipment	0	0	0	0	0	0	0	0	0	0	0	0
397	Communication equipment	3,725	832	74	1,205	0	0	588	229	0	297	326	174
397	SCADA equipment	6,365	1,422	126	2,059	0	0	1,004	392	0	507	558	298
398	Miscellaneous equipment	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		4,878,760	1,089,705	96,360	1,578,116	0	0	769,643	300,538	0	388,689	427,483	228,226

**ALLOCATION OF TOTAL PLANT
TO SERVICE COST FUNCTIONS**

ACCT NO.	ACCOUNT DESCRIPTION	EXTRA-CAPACITY									CUSTOMER COSTS		
		TOTAL (\$)	BASE COSTS		MAX DAY		MAX HOUR			Billing (\$)	Equivalent Meter (\$)	Equivalent Service (\$)	Fire Protection (\$)
			System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	Storage (\$)				
INTANGIBLE PLANT													
301	Organization	0	0	0	0	0	0	0	0	0	0	0	0
302	Franchises and consents	0	0	0	0	0	0	0	0	0	0	0	0
303	Miscellaneous intangible plant	0	0	0	0	0	0	0	0	0	0	0	0
SOURCE OF SUPPLY													
310	Land and land rights	173	69		104								
311	Structures and improvements	0	0		0								
312	Collecting and impounding reservoirs	0	0		0								
313	Lake, river, and other intakes	0	0		0								
314	Wells and springs	687,896	275,158		412,738								
316	Supply mains	0	0		0								
317	Other water source plant	0	0		0								
PUMPING PLANT													
320	Land and land rights	0	0		0								
321	Structures and improvements	448,879	179,552		269,327								
323	Other power production equipment	107,767	43,107		64,660								
325	Electric pumping equipment	399,611	159,844		239,767								
326	Diesel pumping equipment	0	0		0								
328	Other pumping equipment	0	0		0								
WATER TREATMENT PLANT													
330	Land and land rights	0	0		0								
331	Structures and improvements	0	0		0								
332	Sand or Other Media Filtration Equip	0	0		0								
333	Membrane Filtration Equipment	0	0		0								
334	Other Water Treatment Equipment	493,751	197,500		296,251								

**ALLOCATION OF TOTAL PLANT
TO SERVICE COST FUNCTIONS
(continued)**

ACCT NO.	ACCOUNT DESCRIPTION	EXTRA-CAPACITY									CUSTOMER COSTS		
		TOTAL (\$)	BASE COSTS		MAX DAY		MAX HOUR			Billing (\$)	Equivalent Meter (\$)	Equivalent Service (\$)	Fire Protection (\$)
			System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	Storage (\$)				
TRANSMISSION & DISTRIBUTION PLANT													
340	Land and land rights	5,253	267	322	348	0	0	2,574	276	0	357	667	442
341	Structures and improvements	1,355	69	83	90	0	0	664	71	0	92	172	114
342	Distribution reservoirs and standpipes	330,697	36,796						293,901				
343	Transmission mains	617,869	247,147		370,721								
343	Distribution mains	3,083,450		343,093				2,740,357					
345	Services	710,716										710,716	
346	Meters	380,104									380,104		
348	Hydrants	470,748											470,748
349	Other transmission and distr. plant	3,301	168	202	219	0	0	1,617	173	0	224	419	278
GENERAL PLANT													
389	Land and land rights	0	0	0	0	0	0	0	0	0	0	0	0
390	Structures and improvements	0	0	0	0	0	0	0	0	0	0	0	0
391	Office furniture and equipment	9,731	1,433	432	2,079	0	0	3,451	370	0	479	895	593
391	Office furniture & equip - Computers	15,384	2,265	683	3,287	0	0	5,455	585	0	757	1,415	937
392	Transportation equipment	42,426	6,246	1,884	9,066	0	0	15,045	1,614	0	2,087	3,902	2,584
393	Stores equipment	0	0	0	0	0	0	0	0	0	0	0	0
394	Tools, shop and garage equipment	13,186	1,941	585	2,818	0	0	4,676	501	0	649	1,213	803
395	Laboratory equipment	152	22	7	32	0	0	54	6	0	7	14	9
396	Power operated equipment	0	0	0	0	0	0	0	0	0	0	0	0
397	Communication equipment	3,725	548	165	796	0	0	1,321	142	0	183	343	227
397	SCADA equipment	6,365	937	283	1,360	0	0	2,257	242	0	313	585	388
398	Miscellaneous equipment	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	7,832,539	1,153,070	347,740	1,673,662	0	0	2,777,470	297,881	0	385,252	720,341	477,123

**ALLOCATION OF DEPRECIATION EXPENSE
TO SERVICE COST FUNCTIONS**

ACCT NO.	ACCOUNT DESCRIPTION	EXTRA-CAPACITY											
		TOTAL	BASE COSTS		MAX DAY		MAX HOUR			CUSTOMER COSTS			Fire Protection
			(\$)	System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	Storage (\$)	Billing (\$)	Equivalent Meter (\$)	
INTANGIBLE PLANT													
301	Organization	0	0	0	0	0	0	0	0	0	0	0	0
302	Franchises and consents	0	0	0	0	0	0	0	0	0	0	0	0
303	Miscellaneous intangible plant	0	0	0	0	0	0	0	0	0	0	0	0
SOURCE OF SUPPLY													
310	Land and land rights	0	0		0								
311	Structures and improvements	0	0		0								
312	Collecting and impounding reservoirs	0	0		0								
313	Lake, river, and other intakes	0	0		0								
314	Wells and springs	14,817	5,927		8,890								
316	Supply mains	0	0		0								
317	Other water source plant	0	0		0								
PUMPING PLANT													
320	Land and land rights	0	0		0								
321	Structures and improvements	14,364	5,746		8,618								
323	Other power production equipment	4,742	1,897		2,845								
325	Electric pumping equipment	17,583	7,033		10,550								
326	Diesel pumping equipment	0	0		0								
328	Other pumping equipment	0	0		0								
WATER TREATMENT PLANT													
330	Land and land rights	0	0		0								
331	Structures and improvements	0	0		0								
332	Sand or Other Media Filtration Equip	0	0		0								
333	Membrane Filtration Equipment	0	0		0								
334	Other Water Treatment Equipment	29,625	11,850		17,775								

**ALLOCATION OF DEPRECIATION EXPENSE
TO SERVICE COST FUNCTIONS
(continued)**

ACCT NO.	ACCOUNT DESCRIPTION	TOTAL (\$)	EXTRA-CAPACITY						CUSTOMER COSTS			Fire Protection (\$)	
			BASE COSTS		MAX DAY		MAX HOUR		Billing (\$)	Equivalent Meter (\$)	Equivalent Service (\$)		
			System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	System (\$)	Distribution (\$)					Storage (\$)
TRANSMISSION & DISTRIBUTION PLANT													
340	Land and land rights	0	0	0	0	0	0	0	0	0	0	0	
341	Structures and improvements	43	3	1	4	0	0	8	5	0	9	10	4
342	Distribution reservoirs and standpipes	6,283	699						5,584				
343	Transmission mains	8,032	3,213		4,819								
343	Distribution mains	11,010		1,225				9,785					
345	Services	12,123										12,123	
346	Meters	10,453									10,453		
348	Hydrants	4,910											4,910
349	Other transmission and distr. plant	165	12	4	15	0	0	31	17	0	33	38	15
GENERAL PLANT													
389	Land and land rights	0	0	0	0	0	0	0	0	0	0	0	0
390	Structures and improvements	0	0	0	0	0	0	0	0	0	0	0	0
391	Office furniture and equipment	564	153	5	225	0	0	41	24	0	44	51	21
391	Office furniture & equip - Computers	4,108	1,114	38	1,639	0	0	301	172	0	321	373	151
392	Transportation equipment	5,643	1,530	52	2,251	0	0	413	236	0	441	512	207
393	Stores equipment	0	0	0	0	0	0	0	0	0	0	0	0
394	Tools, shop and garage equipment	765	207	7	305	0	0	56	32	0	60	69	28
395	Laboratory equipment	9	2	0	4	0	0	1	0	0	1	1	0
396	Power operated equipment	0	0	0	0	0	0	0	0	0	0	0	0
397	Communication equipment	559	152	5	223	0	0	41	23	0	44	51	21
397	SCADA equipment	586	159	5	234	0	0	43	24	0	46	53	22
398	Miscellaneous equipment	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	146,384	39,698	1,342	58,398	0	0	10,719	6,117	0	11,451	13,281	5,379

**ALLOCATION OF OPERATION AND MAINTENANCE EXPENSES
TO SERVICE COST FUNCTIONS**

ACCT NO.	ACCOUNT DESCRIPTION	TOTAL (\$)	EXTRA-CAPACITY							CUSTOMER COSTS			Fire Protection (\$)
			BASE COSTS		MAX DAY		MAX HOUR			Billing (\$)	Equivalent Meter (\$)	Equivalent Service (\$)	
			System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	Storage (\$)				
SOURCE OF SUPPLY													
600	Operation labor	0	0		0								
601	Purchased water	0	0										0
602	Operation supplies and expenses	0	0		0								
605	Maintenance of water source plant	0	0		0								
PUMPING EXPENSES													
620	Operation labor	0	0		0								
621	Fuel for power production	0	0										
622	Fuel or power purchased for pumping	52,000	52,000										
623	Operation supplies and expenses	4,850	1,940		2,910								
625	Maintenance of pumping plant	40,000	16,000		24,000								
WATER TREATMENT EXPENSES													
630	Operation labor	1,610	644		966								
631	Chemicals	6,000	6,000										
632	Operation supplies and expenses	0	0		0								
635	Maintenance of water treatment plant	0	0		0								
TRANSMISSION & DISTRIBUTION EXPENSES													
640	Operation labor	42,000	2,137	986	652	0	0	7,873	13,598	0	7,268	6,426	3,060
641	Operation supplies and expenses	7,100	361	167	110	0	0	1,331	2,299	0	1,229	1,086	517
650	Maintenance of distr. reservoirs	20,000	2,225						17,775				
651	Maintenance of transmission mains	1,420	568		852								
651	Maintenance of distribution mains	11,580		1,289				10,292					
652	Maintenance of services	8,400										8,400	
653	Maintenance of meters	9,500									9,500		
654	Maintenance of hydrants	4,000											4,000
655	Maintenance of other plant	1,500	76	35	23	0	0	281	486	0	260	230	109

**ALLOCATION OF OPERATION AND MAINTENANCE EXPENSES
TO SERVICE COST FUNCTIONS
(continued)**

ACCT NO.	ACCOUNT DESCRIPTION	TOTAL (\$)	EXTRA-CAPACITY							CUSTOMER COSTS			Fire Protection (\$)
			BASE COSTS		MAX DAY		MAX HOUR			Billing (\$)	Equivalent Meter (\$)	Equivalent Service (\$)	
			System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	Storage (\$)				
CUSTOMER ACCOUNTS EXPENSES													
901	Meter reading labor	6,000								6,000			
902	Accounting and collecting labor	17,500								17,500			
903	Supplies and expenses	3,000								3,000			
904	Uncollectible accounts	0								0			
906	Customer service and informational expense	0								0			
SALES EXPENSES													
910	Sales Expenses	0								0			
ADMINISTRATIVE & GENERAL EXPENSES													
920	Administrative and general salaries	17,286	2,547	263	3,138	0	0	2,103	3,632	1,127	1,941	1,716	817
921	Office supplies and expenses	5,000	737	76	908	0	0	608	1,051	326	562	496	236
922	Administrative expenses transferred -- credit	0	0	0	0	0	0	0	0	0	0	0	0
923	Outside services employed	29,000	4,273	442	5,265	0	0	3,528	6,093	1,891	3,257	2,880	1,371
924	Property insurance	8,000	1,178	355	1,709	0	0	2,837	304	0	393	736	487
925	Injuries and damages	0	0	0	0	0	0	0	0	0	0	0	0
926	Employee pensions and benefits	61,500	9,062	937	11,165	0	0	7,482	12,922	4,010	6,907	6,107	2,908
928	Regulatory commission expenses	0	0	0	0	0	0	0	0	0	0	0	0
930	Miscellaneous general expenses	21,000	3,094	320	3,813	0	0	2,555	4,413	1,369	2,358	2,085	993
933	Transportation expenses	5,000	737	76	908	0	0	608	1,051	326	562	496	236
935	Maintenance of general plant	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OPERATION & MAINTENANCE EXPENSES		383,246	103,578	4,945	56,420	0	0	39,499	63,623	35,550	34,235	30,659	14,737

SUMMARY OF ALLOCATION OF OPERATING COSTS TO SERVICE COST FUNCTIONS

<u>OPERATING COST</u>	EXTRA-CAPACITY											
	TOTAL	BASE COSTS		MAX DAY			MAX HOUR		CUSTOMER COSTS			Fire Protection
		System	Distribution	System	Distribution	System	Distribution	Storage	Billing	Equivalent Meter	Equivalent Service	
(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
OPERATION AND MAINTENANCE	383,246	103,578	4,945	56,420	0	0	39,499	63,623	35,550	34,235	30,659	14,737
DEPRECIATION EXPENSE	146,384	39,698	1,342	58,398	0	0	10,719	6,117	0	11,451	13,281	5,379
AMORTIZATION EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0
TAXES AND TAX EQUIVALENT	141,572	20,842	6,285	30,251	0	0	50,202	5,384	0	6,963	13,020	8,624
RETURN ON NET INVESTMENT RATE BASE	181,025	40,433	3,575	58,556	0	0	28,557	11,151	0	14,422	15,862	8,468
TOTAL	852,227	204,551	16,148	203,624	0	0	128,977	86,276	35,550	67,072	72,822	37,208

CUSTOMER CLASS DEMAND RATIOS

<u>CUSTOMER CLASS</u>	<u>BASE COSTS</u>					<u>EXTRA-CAPACITY MAX DAY DEMAND</u>					<u>EXTRA-CAPACITY MAX HOUR DEMAND</u>					
	<u>Annual Volume 1,000 Mgal</u>	<u>Average Day Volume Gal</u>	<u>Percent (%)</u>	<u>System Adjusted Percent (%)</u>	<u>Distribution Adjusted Percent (%)</u>	<u>Extra Capacity Ratio</u>	<u>Volume Rate Gal Per Day</u>	<u>Percent (%)</u>	<u>System Adjusted Percent (%)</u>	<u>Distribution Adjusted Percent (%)</u>	<u>Extra Capacity Ratio</u>	<u>Volume Rate Gal Per Hour</u>	<u>Percent (%)</u>	<u>System Adjusted Percent (%)</u>	<u>Distribution Adjusted Percent (%)</u>	<u>Storage Adjusted Percent (%)</u>
Residential	81,891	224,359	65.69%	65.69%	65.69%	2.50	560,896	48.00%	48.00%	48.00%	5.30	49,546	22.58%	35.66%	35.66%	22.58%
Multifamily Residential	6,266	17,166	5.03%	5.03%	5.03%	2.30	39,482	3.38%	3.38%	3.38%	4.80	3,433	1.56%	2.47%	2.47%	1.56%
Commercial	24,095	66,013	19.33%	19.33%	19.33%	2.10	138,627	11.86%	11.86%	11.86%	4.30	11,827	5.39%	8.51%	8.51%	5.39%
Industrial	4,459	12,218	3.58%	3.58%	3.58%	1.30	15,883	1.36%	1.36%	1.36%	2.70	1,374	0.63%	0.99%	0.99%	0.63%
Public Authority	6,702	18,361	5.38%	5.38%	5.38%	2.10	38,558	3.30%	3.30%	3.30%	4.30	3,290	1.50%	2.37%	2.37%	1.50%
Public Fire Protection	1,247	3,415	1.00%	1.00%	1.00%		375,000	32.09%	32.09%	32.09%		150,000	68.35%	50.00%	50.00%	68.35%
TOTALS	124,659	341,531	100%	100%	100%		1,168,446	100%	100%	100%		219,470	100%	100%	100%	100%

50% 50% <-- Public Fire % Limits --> 50% 50% 80%

Maximum Day Demand = 1,131,561 (GAL/DAY) SUM OF GENERAL SERVICE AVERAGE AND MAXIMUM DAY EXTRA CAPACITY DEMAND

Maximum Hour Demand = 83,559 (GAL/HR) SUM OF GENERAL SERVICE AVERAGE AND MAXIMUM HOUR EXTRA CAPACITY DEMAND

1.00 = NON-COINCIDENT / COINCIDENT RATIO FOR MAX DAY

1.48 = NON-COINCIDENT / COINCIDENT RATIO FOR MAX HOUR

CUSTOMER CLASS ALLOCATION FACTORS

Meter size (inches):	NUMBER OF METERS												TOTAL		
	5/8	3/4	1	1-1/4	1-1/2	2	2-1/2	3	4	6	8	10	12	METERS	PERCENT
Residential	0	1,501	3	0	1	0	0	1	0	0	0	0	0	1,506	89%
Multifamily Residential	0	2	8	0	6	7	0	0	0	0	0	0	0	23	1%
Commercial	0	107	14	0	6	4	0	0	4	0	0	0	0	135	8%
Industrial	2	0	0	0	1	1	0	2	0	0	0	0	0	6	0%
Public Authority	8	0	1	0	2	2	0	2	1	0	0	0	0	16	1%
TOTALS	10	1,610	26	0	16	14	0	5	5	0	0	0	0	1,686	100%

ALLOCATION FACTOR: Meter size (inches): Equiv. meters ratio:	EQUIVALENT METERS												TOTAL		
	5/8	3/4	1	1-1/4	1-1/2	2	2-1/2	3	4	6	8	10	12	EQUIV. METERS	PERCENT
Residential	0	1,501	8	0	5	0	0	15	0	0	0	0	0	1,529	74%
Multifamily Residential	0	2	20	0	30	56	0	0	0	0	0	0	0	108	5%
Commercial	0	107	35	0	30	32	0	0	100	0	0	0	0	304	15%
Industrial	2	0	0	0	5	8	0	30	0	0	0	0	0	45	2%
Public Authority	8	0	3	0	10	16	0	30	25	0	0	0	0	92	4%
TOTALS	10	1,610	65	0	80	112	0	75	125	0	0	0	0	2,077	100%

ALLOCATION FACTOR: Meter size (inches): Equiv. services ratio:	EQUIVALENT SERVICES												TOTAL		
	5/8	3/4	1	1-1/4	1-1/2	2	2-1/2	3	4	6	8	10	12	EQUIV. SERVICES	PERCENT
Residential	0	1,501	4	0	2	0	0	4	0	0	0	0	0	1,511	85%
Multifamily Residential	0	2	10	0	12	21	0	0	0	0	0	0	0	45	3%
Commercial	0	107	18	0	12	12	0	0	20	0	0	0	0	169	10%
Industrial	2	0	0	0	2	3	0	8	0	0	0	0	0	15	1%
Public Authority	8	0	1	0	4	6	0	8	5	0	0	0	0	32	2%
TOTALS	10	1,610	34	0	32	42	0	20	25	0	0	0	0	1,773	100%

ALLOCATION OF SERVICE COST FUNCTIONS TO CUSTOMER CLASSES

	TOTAL	Residential	Multifamily Residential	Commercial	Industrial	Public Authority	Public Fire Protection
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
BASE COSTS:							
SYSTEM	204,551	134,373	10,281	39,537	7,317	10,997	2,046
DISTRIBUTION	16,148	10,608	812	3,121	578	868	161
EXTRA-CAPACITY COSTS:							
MAXIMUM-DAY SYSTEM	203,624	97,747	6,880	24,158	2,768	6,719	65,351
MAXIMUM-DAY DISTRIBUTION	0	0	0	0	0	0	0
MAXIMUM-HOUR SYSTEM	0	0	0	0	0	0	0
MAXIMUM-HOUR DISTRIBUTION	128,977	45,993	3,187	10,979	1,276	3,054	64,489
MAXIMUM-HOUR STORAGE	86,276	19,477	1,350	4,649	540	1,293	58,966
CUSTOMER COSTS:							
BILLING	35,550	31,754	485	2,847	127	337	
EQUIVALENT METERS	67,072	49,360	3,488	9,817	1,453	2,955	
EQUIVALENT SERVICES	72,822	62,063	1,865	6,950	616	1,327	
FIRE PROTECTION	37,208						37,208
TOTAL COST	852,227	451,376	28,347	102,058	14,675	27,550	228,221
LESS OTHER REVENUE	55,515	32,492	2,041	7,347	2,256	1,983	9,396
COST OF SERVICE	796,712	418,884	26,306	94,711	12,419	25,567	218,825
REVENUE AT PRESENT RATES	613,334	322,211	18,345	64,804	10,377	15,953	181,644
DIFFERENCE	183,378	96,673	7,961	29,907	2,042	9,614	37,181
PERCENT INCREASE/DECREASE	30%	30%	43%	46%	20%	60%	20%

PRAIRIE DU SAC MUNICIPAL ELECTRIC AND WATER
Comparison of Revenue
at
Present Rates, Cost of Service and Proposed Rates

<u>Customer Class</u>	<u>Revenue at Present Rates</u>	<u>Cost of Service</u>		<u>Proposed Rates</u>		
		<u>Revenue Required</u>	<u>Increase over Present Rates</u>	<u>Revenue</u>	<u>Increase over Present Rates</u>	<u>Percent of Cost of Service</u>
Residential	\$322,211	\$418,884	30%	\$420,830	31%	100%
Multifamily Residential	\$18,345	\$26,306	43%	\$26,115	42%	99%
Commercial	\$64,804	\$94,711	46%	\$91,770	42%	97%
Industrial	\$10,377	\$12,419	20%	\$15,494	49%	125%
Public Authority	\$15,953	\$25,567	60%	\$23,706	49%	93%
Public Fire Protection	<u>\$181,644</u>	<u>\$218,825</u>	20%	<u>\$218,880</u>	20%	100%
Total	<u><u>\$613,334</u></u>	<u><u>\$796,712</u></u>	<u><u>30%</u></u>	<u><u>\$796,794</u></u>	<u><u>30%</u></u>	<u><u>100%</u></u>

PRAIRIE DU SAC MUNICIPAL ELECTRIC AND WATER

Proposed Water Rates and Rules

Public Fire Protection Service - - - F-1

Public fire protection service includes the use of hydrants for fire protection service only and such quantities of water as may be demanded for the purpose of extinguishing fires within the service area. This service shall also include water used for testing equipment and training personnel. For all other purposes, the metered or other rates set forth, or as may be filed with the Public Service Commission, shall apply.

Under Wis. Stat. § 196.03(3)(b), the Village of Prairie du Sac has chosen to have the utility bill the retail general service customers for public fire protection service.

Monthly Public Fire Protection Service Charges:

5/8 -inch meter - \$	8.79	3 -inch meter - \$	132.00
3/4 -inch meter - \$	8.79	4 -inch meter - \$	219.00
1 -inch meter - \$	21.60	6 -inch meter - \$	438.00
1 1/4 -inch meter - \$	32.40	8 -inch meter - \$	702.00
1 1/2 -inch meter - \$	43.80	10 -inch meter - \$	1,053.00
2 -inch meter - \$	70.20	12 -inch meter - \$	1,404.00

Customers who are provided service under Schedules Mg-1, Ug-1, or Sg-1 shall be subject to the charges in this schedule according to the size of their primary meter. Customers who are provided service under Schedule Am-1 are exempt from these charges for any additional meters.

Billing: Same as Schedule Mg-1.

Private Fire Protection Service - Unmetered - - - Upf-1

This service shall consist of permanent or continuous unmetered connections to the main for the purpose of supplying water to private fire protection systems such as automatic sprinkler systems, standpipes, and private hydrants. This service shall also include reasonable quantities of water used for testing check valves and other backflow prevention devices.

Monthly Private Fire Protection Service Demand Charges:

2 - inch or smaller connection - \$	8.00
3 - inch connection - \$	15.00
4 - inch connection - \$	25.00
6 - inch connection - \$	50.00
8 - inch connection - \$	80.00
10 - inch connection - \$	120.00

12 - inch connection - \$	160.00
14 - inch connection - \$	200.00
16 - inch connection - \$	240.00

Billing: Same as Schedule Mg-1.

General Service - Metered - - - Mg-1

Monthly Service Charges:

5/8 -inch meter - \$	8.00	3 -inch meter - \$	56.00
3/4 -inch meter - \$	8.00	4 -inch meter - \$	87.00
1 -inch meter - \$	13.00	6 -inch meter - \$	157.00
1 1/4 -inch meter - \$	18.00	8 -inch meter - \$	242.00
1 1/2 -inch meter - \$	23.00	10 -inch meter - \$	353.00
2 -inch meter - \$	34.00	12 -inch meter - \$	464.00

Plus Volume Charges:

First	10,000	gallons used monthly - \$3.40 per 1,000 gallons
Next	57,000	gallons used monthly - \$3.10 per 1,000 gallons
Over	67,000	gallons used monthly - \$2.70 per 1,000 gallons

Billing: Bills for water service are rendered monthly and become due and payable upon issuance following the period for which service is rendered. A late payment charge of 1 percent per month will be added to bills not paid within 20 days of issuance. This late payment charge shall be applied to the total unpaid balance for utility service, including unpaid late payment charges. This late payment charge is applicable to all customers. The utility customer may be given a written notice that the bill is overdue no sooner than 20 days after the bill is issued. Unless payment or satisfactory arrangement for payment is made within the next 10 days, service may be disconnected pursuant to Wis. Admin. Code ch. PSC 185.

Combined Metering: Volumetric readings may be combined for billing if the utility for its own convenience places more than one meter on a single water service lateral. Multiple meters placed for the purpose of identifying water not discharged into the sanitary sewer are not considered for utility convenience and may not be combined for billing. This requirement does not preclude the utility from combining readings where metering configurations support such an approach. Volumetric readings from individually metered separate service laterals may not be combined for billing purposes.

Non-Standard Meter Service - - - NSM-1

The utility shall assess a charge of \$15.50 per month to a customer who is provided service under Schedule Mg-1 and who requests a non-standard meter. The utility may only charge a customer one NSM charge for customers with both water and electric services.

If a customer establishes service at a new location on which a standard meter is installed, and the customer requests non-standard meter service, the utility shall assess the customer a one-time charge, based on actual utility costs, for the installation of a non-standard meter.

If a customer requests initial service at a location where a non-standard meter is installed, the utility may not assess a charge for installing a standard meter. The utility may not charge an existing customer who chooses to convert from a non-standard meter to a standard meter.

Billing: Same as Schedule Mg-1.

Municipal Interconnection Charge - - - MI-1

For emergency water service provided to Sauk City Municipal Water and Light Utility, the following charges shall apply.

Service Charge: Applicable charge under Schedule Mg-1.

Volume Charge: Applicable charge under Schedule Mg-1.

Billing: Same as Schedule Mg-1.

Additional Meter Rental Charge - - - Am-1

Upon request, the utility shall furnish and install additional meters to:

- A. Water service customers for the purpose of measuring the volume of water used that is not discharged into the sanitary sewer system; and
- B. Sewerage service customers who are not customers of the water utility for the purpose of determining the volume of sewage that is discharged into the sanitary sewer system.

The utility shall charge a meter installation charge of \$40.00 and a monthly rental fee for the use of this additional meter.

Monthly Additional Meter Rental Charges:

5/8 -inch meter - \$	4.00
3/4 -inch meter - \$	4.00
1 -inch meter - \$	6.50

1¼ -inch meter - \$	9.00
1½ -inch meter - \$	11.50
2 -inch meter - \$	17.00

This schedule applies only if the additional meter is installed on the same service lateral as the primary meter and either:

- A. The additional meter is ¾-inch or smaller if the metering configuration is the Addition Method; or
- B. The additional meter is 2-inch or smaller for all other metering configurations.

If the additional meter is larger than 2-inch or larger than ¾-inch and installed in the Addition Method, each meter shall be treated as a separate account and Schedule Mg-1 rates shall apply.

Billing: Same as Schedule Mg-1.

Other Charges - - - OC-1

Payment Not Honored by Financial Institution Charge: The utility shall assess a \$25.00 charge when a payment rendered for utility service is not honored by the customer’s financial institution. This charge may not be in addition to, but may be inclusive of, other such charges when the payment was for multiple services.

Billing: Same as Schedule Mg-1.

Public Service - - - Mpa-1

Metered Service

Water used by the Village of Prairie du Sac on an intermittent basis for flushing sewers, street washing, flooding skating rinks, drinking fountains, etc., shall be metered and billed according to the rates set forth in Schedule Mg-1.

Unmetered Service

Where it is impossible to meter the service, the utility shall estimate the volume of water used based on the pressure, size of opening, and the period of time the water is used. The estimated quantity shall be billed at the volumetric rates set forth in Schedule Mg-1, excluding any service charges.

Billing: Same as Schedule Mg-1.

General Water Service - Unmetered - - - Ug-1

Service may be supplied temporarily on an unmetered basis where the utility cannot immediately install a water meter, including water used for construction. Unmetered service shall be billed the amount that would be charged to a metered residential customer using 5,000 gallons of water per month under Schedule Mg-1, including the service charge for a 5/8-inch meter. If the utility determines that actual usage exceeds 4,500 gallons of water per month, an additional charge for the estimated excess usage shall be made according to the rates under Schedule Mg-1.

This schedule applies only to customers with a 1-inch or smaller service connection. For customers with a larger service connection, the utility shall install a temporary meter and charges shall be based on the rates set forth under Schedule Mg-1.

Billing: Same as Schedule Mg-1.

Seasonal Service - - - Sg-1

Seasonal customers are general service customers who voluntarily request disconnection of water service and who resume service at the same location within 12 months of the disconnection, unless service has been provided to another customer at that location in the intervening period. The utility shall bill seasonal customers the applicable service charges under Schedule Mg-1 year-round, including the period of temporary disconnection.

Seasonal service shall include customers taking service under Schedule Mg-1, Schedule Ug-1, or Schedule Am-1.

Upon reconnection, the utility shall apply a charge under Schedule R-1 and require payment of any unpaid charges under this schedule.

Billing: Same as Schedule Mg-1, unless the utility and customer agree to an alternative payment schedule for the period of voluntary disconnection.

Bulk Water - - - BW-1

All bulk water supplied from the water system through hydrants or other connections shall be metered or estimated by the utility. Utility personnel or a party approved by the utility shall supervise the delivery of water.

Bulk water sales are:

- A. Water supplied by tank trucks or from hydrants for the purpose of extinguishing fires outside the utility's service area;
- B. Water supplied by tank trucks or from hydrants for purposes other than extinguishing fires, such as water used for irrigation or filling swimming pools; or,

- C. Water supplied from hydrants or other temporary connections for general service type applications, except that Schedule Ug-1 applies for water supplied for construction purposes.

A service charge of \$40.00 and a charge for the volume of water used shall be billed to the party using the water. The volumetric charge shall be calculated using the highest volumetric rate for residential customers under Schedule Mg-1. In addition, for meters that are assigned to bulk water customers for more than 7 days, the applicable service charge in Schedule Mg-1 will apply after the first 7 days.

The water utility may require a reasonable deposit for the temporary use of its equipment under this and other rate schedules. The deposit(s) collected shall be refunded upon return of the utility's equipment. Damaged or lost equipment shall be repaired or replaced at the customer's expense.

Billing: Same as Schedule Mg-1.

Reconnection Charges - - - R-1

The utility shall assess a charge to reconnect a customer, which includes reinstalling a meter and turning on the valve at the curb stop, if necessary. A utility may not assess a charge for disconnecting a customer.

During normal business hours:	\$40.00
After normal business hours:	\$80.00

Billing: Same as Schedule Mg-1.

Water Lateral Installation Charge - - - Cz-1

The utility shall charge a customer for the actual cost of installing a water service lateral from the main through curb stop and box if these costs are not contributed as part of a subdivision development or otherwise recovered under Wis. Stats. Chapter 66.

Billing: Same as Schedule Mg-1.

Rules and Regulations - - - X-1

Delete Schedule X-1. Incorporate the operating rules for municipal water utilities as provided by the Public Service Commission.

Water Main Extension Rule - - - X-2

Water mains will be extended for new customers on the following basis:

- A. Where the cost of the extension is to immediately be collected through assessment by the municipality against the abutting property, the procedure set forth under Wis. Stat. § 66.0703 will apply, and no additional customer contribution to the utility will be required.
- B. Where the municipality is unwilling or unable to make a special assessment, the extension will be made on a customer-financed basis as follows:
 - 1. The applicant(s) will advance as a contribution in aid of construction the total amount equivalent to that which would have been assessed for all property under paragraph A.
 - 2. Part of the contribution required in paragraph B.1. will be refundable. When additional customers are connected to the extended main within 10 years of the date of completion, contributions in aid of construction will be collected equal to the amount which would have been assessed under paragraph A. for the abutting property being served. This amount will be refunded to the original contributor(s). In no case will the contributions received from additional customers exceed the proportionate amount which would have been required under paragraph A., nor will it exceed the total assessable cost of the original extension.
- C. When a customer connects to a transmission main or connecting loop installed at utility expense within 10 years of the date of completion, there will be a contribution required of an amount equivalent to that which would have been assessed under paragraph A.

Water Main Installations in Platted Subdivisions - - - X-3

Application for installation of water mains in regularly platted real estate development subdivisions shall be filed with the utility.

If the developer, or a contractor employed by the developer, is to install the water mains (with the approval of the utility), the developer shall be responsible for the total cost of construction.

If the utility or its contractor is to install the water mains, the developer shall be required to advance to the utility, prior to the beginning of the construction, the total estimated cost of the extension. If the final costs exceed estimated costs, an additional billing will be made for the balance of the cost due. This balance is to be paid within 30 days. If final costs are less than estimated, a refund of the overpayment will be made by the water utility.

**PRAIRIE DU SAC MUNICIPAL ELECTRIC AND WATER
Customer Water Bill Comparison at Present and Proposed Rates**

Customer Type	Meter Size	Volume (1000 Gallons)	Monthly			Monthly Including Public Fire Protection		
			Bills at Old Rates	Bills at New Rates	Percent Change	Bills at Old Rates	Bills at New Rates	Percent Change
Small Residential	5/8"	3	\$ 14.13	\$ 18.20	29%	\$ 21.43	\$ 26.99	26%
Average Residential	3/4"	4.5	\$ 18.05	\$ 23.30	29%	\$ 25.35	\$ 32.09	27%
Large Residential	3/4"	7	\$ 24.57	\$ 31.80	29%	\$ 31.87	\$ 40.59	27%
Large Residential	3/4"	10	\$ 32.40	\$ 42.00	30%	\$ 39.70	\$ 50.79	28%
Large Residential	3/4"	15	\$ 42.40	\$ 57.50	36%	\$ 49.70	\$ 66.29	33%
Multifamily Residential	1"	30	\$ 75.40	\$ 109.00	45%	\$ 93.40	\$ 130.60	40%
Multifamily Residential	1 1/2"	40	\$ 103.30	\$ 150.00	45%	\$ 139.30	\$ 193.80	39%
Multifamily Residential	2"	50	\$ 129.70	\$ 192.00	48%	\$ 187.70	\$ 262.20	40%
Multifamily Residential	2"	60	\$ 149.70	\$ 223.00	49%	\$ 207.70	\$ 293.20	41%
Commercial	2"	50	\$ 129.70	\$ 192.00	48%	\$ 187.70	\$ 262.20	40%
Commercial	1"	100	\$ 207.15	\$ 312.80	51%	\$ 225.15	\$ 334.40	49%
Commercial	1 1/2"	250	\$ 477.55	\$ 727.80	52%	\$ 513.55	\$ 771.60	50%
Commercial	4"	1,500	\$ 2,715.25	\$ 4,166.80	53%	\$ 2,897.25	\$ 4,385.80	51%
Industrial	3/4"	25	\$ 62.40	\$ 88.50	42%	\$ 69.70	\$ 97.29	40%
Industrial	1 1/2"	80	\$ 180.05	\$ 268.80	49%	\$ 216.05	\$ 312.60	45%
Industrial	1 1/2"	200	\$ 390.05	\$ 592.80	52%	\$ 426.05	\$ 636.60	49%
Industrial	3"	200	\$ 410.35	\$ 625.80	53%	\$ 519.35	\$ 757.80	46%
Public Authority	5/8"	2	\$ 11.52	\$ 14.80	28%	\$ 18.82	\$ 23.59	25%
Public Authority	3/4"	5	\$ 19.35	\$ 25.00	29%	\$ 26.65	\$ 33.79	27%
Public Authority	1"	20	\$ 55.40	\$ 78.00	41%	\$ 73.40	\$ 99.60	36%
Public Authority	3"	1,000	\$ 1,810.35	\$ 2,785.80	54%	\$ 1,919.35	\$ 2,917.80	52%

PRAIRIE DU SAC MUNICIPAL ELECTRIC AND WATER

**Schedule of Water Depreciation Rates
Effective January 1, 2016**

<u>Account Number</u>	<u>Account Title</u>	<u>Depr. Rate</u>
	SOURCE OF SUPPLY PLANT	
314	Wells and Springs	2.9%
	PUMPING PLANT	
321	Structures and Improvements	3.2%
323	Other Power Production Equipment	4.4%
325	Electric Pumping Equipment	4.4%
	WATER TREATMENT PLANT	
334	Other Water Treatment Equipment	6.0%
	TRANSMISSION AND DISTRIBUTION PLANT	
341	Structures and Improvements	3.2%
342	Distribution Reservoirs and Standpipes	1.9%
343	Transmission and Distribution Mains	1.3%
345	Services	2.9%
346	Meters	5.5%
348	Hydrants	2.2%
349	Other Transmission and Distribution Plant	5.0%
	GENERAL PLANT	
391	Office Furniture and Equipment	5.8%
391.1	Computer Equipment	26.7%
392	Transportation Equipment	13.3%
394	Tools, Shop and Garage Equipment	5.8%
395	Laboratory Equipment	5.8%
397	Communication Equipment	15.0%
397.1	SCADA Equipment	9.2%