



3014 (02-09-04)

ANNUAL REPORT

OF

Name: STRATFORD MUNICIPAL WATER AND ELECTRIC UTILITY

Principal Office: 265 N THIRD AVE
P.O. BOX 12
STRATFORD, WI 54484-0012

For the Year Ended: DECEMBER 31, 1999

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

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

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

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

Stratford Municipal Water and Electric Utility , certify that I
(Utility Name)

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

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: STRATFORD MUNICIPAL WATER AND ELECTRIC UTILITY

Utility Address: 265 N THIRD AVE
P.O. BOX 12
STRATFORD, WI 54484-0012

When was utility organized? 10/21/1921

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS MARGARET BRUBAKER

Title: VILLAGE CLERK

Office Address:

265 N THIRD AVE
P.O. BOX 12
STRATFORD, WI 54484-0012

Telephone: (715) 687 - 4166

Fax Number: (715) 687 - 4435

E-mail Address: stratfrd@tznet.com

Utility employee in charge of correspondence concerning this report:

Name: MRS ROSEANN JOHNSON

Title: UTILITY CLERK

Office Address:

265 N 3RD AVE
P.O. BOX 12
STRATFORD, WI 54484-0012

Telephone: (715) 687 - 4166

Fax Number: (715) 687 - 4435

E-mail Address: stratfrd@tznet.com

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

Name: MR CLIFFORD A WIERNIK

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

401 FIFTH STREET, SUITE 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324 EXT 3149

Fax Number: (715) 842 - 8146

E-mail Address: cliffw@sr-a.com

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Are records of utility audited by individuals or firms, other than utility employee? NO

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR JERRY FRODL

Title: SUPERINTENDENT

Office Address:

265 N THIRD AVE
P.O. BOX 12
STRATFORD, WI 54484-0012

Telephone: (715) 687 - 4118

Fax Number: (715) 687 - 4435

E-mail Address: stratfrd@tznet.com

Name of utility commission/committee: Stratford Water & Electric Utility Commission

Names of members of utility commission/committee:

MR BRAD GILBERTSON, CHAIRMAN
MR JIM GRIESBACH
MR PAUL PANKRATZ

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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: NONE

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)	890,515	831,086	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	608,955	558,533	2
Depreciation Expense (403)	60,432	52,841	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	49,534	43,573	5
Total Operating Expenses	718,921	654,947	
Net Operating Income	171,594	176,139	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	171,594	176,139	
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)	18,260	11,972	10
Miscellaneous Nonoperating Income (421)	1,066	1,425	11
Total Other Income	19,326	13,397	
Total Income	190,920	189,536	
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	190,920	189,536	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	35,811	22,994	14
Amortization of Debt Discount and Expense (428)	3,713	2,224	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	(1,658)	9,917	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	37,866	35,135	
Net Income	153,054	154,401	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,114,310	959,909	20
Balance Transferred from Income (433)	153,054	154,401	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,267,364	1,114,310	

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):		
TEMPORARY INVESTMENTS-WATER UTILITY	7,328	5
TEMPORARY INVESTMETNS-ELECTRIC UTILITY	10,932	6
Total (Acct. 419):	18,260	
Miscellaneous Nonoperating Income (421):		
SALE TAX DISCOUNT	(39)	7
MISCELLANEOUS SMALL ITEMS-WATER	11	8
MISCELLANEOUS SMALL ITEMS-ELECTRICT	1,094	9
Total (Acct. 421):	1,066	
Miscellaneous Amortization (425):		
NONE		10
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		11
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		12
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		13
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		14
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		15
Total (Acct. 439)--Debit:	0	

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	210,856	679,659	0	0	890,515	1
Less: interdepartmental sales	214	1,600	0	0	1,814	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		(48)			(48)	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	210,642	678,107	0	0	888,749	

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	38,956		38,956	1
Electric operating expenses	49,218		49,218	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	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	88,174	0	88,174	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,645,400	2,572,746	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	762,841	699,742	2
Net Utility Plant	1,882,559	1,873,004	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	5,900	5,900	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	5,900	5,900	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	180,014	137,309	7
Total Other Property and Investments	185,914	143,209	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	74,588	75,166	8
Temporary Cash Investments (132)	172,258	164,291	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	77,430	71,418	11
Other Accounts Receivable (143)	20,068	14,810	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	104,764	101,266	14
Materials and Supplies (150)	2,910	2,910	15
Prepayments (165)	1,391	1,402	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	453,409	431,263	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	19,686	23,399	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	19,686	23,399	
Total Assets and Other Debits	2,541,568	2,470,875	

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)	68,251	68,251	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,267,364	1,114,310	23
Total Proprietary Capital	1,335,615	1,182,561	
LONG-TERM DEBT			
Bonds (221)	685,000	740,000	24
Advances from Municipality (223)	0	50,068	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	685,000	790,068	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	10,073	1,345	28
Payables to Municipality (233)	14,415	14,190	29
Customer Deposits (235)			30
Taxes Accrued (236)	41,663	35,559	31
Interest Accrued (237)	11,399	12,206	32
Other Current and Accrued Liabilities (238)	1,230	1,139	33
Total Current and Accrued Liabilities	78,780	64,439	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
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)	442,173	433,807	41
Total Liabilities and Other Credits	2,541,568	2,470,875	

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)	1,502,384	0	0	1,143,016	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,502,384	0	0	1,143,016	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	278,180	0	0	484,661	10
Total Accumulated Provision	278,180	0	0	484,661	
Net Utility Plant	1,224,204	0	0	658,355	

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	253,780	445,962			699,742	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,882	35,550			60,432	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,205				1,205	6
Accruals charged other						7
accounts (specify):						8
Transportation	2,986	9,058			12,044	9
Salvage	1,635	12,671			14,306	10
Other credits (specify):						11
					0	12
Total credits	30,708	57,279	0	0	87,987	13
Debits during year						14
Book cost of plant retired	6,308	15,235			21,543	15
Cost of removal		3,345			3,345	16
Other debits (specify):						17
					0	18
Total debits	6,308	18,580	0	0	24,888	19
Balance End of Year	278,180	484,661	0	0	762,841	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):					
26.7 acres of land	5,900			5,900	2
Total Nonutility Property (121)	5,900	0	0	5,900	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	5,900	0	0	5,900	

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					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	2,910	2,910 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	2,910	2,910

**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)				
1998 revenue bonds	2,234	428	17,126	1
REVENUE BONDS	1,479	428	2,560	2
Total			19,686	
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	68,251	1
Changes during year (explain):		2
Balance end of year	<u><u>68,251</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)	
Revenue bonds	09/01/1992	09/01/2008	6.30%	270,000	1
Electric system revenue bonds	09/01/1998	09/01/2008	4.37%	415,000	2
Total Bonds (Account 221):				685,000	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	35,559	1
Accruals:		
Charged water department expense	26,973	2
Charged electric department expense	22,561	3
Charged sewer department expense	457	4
Other (explain):		
NONE		5
Total Accruals and other credits	49,991	
Taxes paid during year:		
County, state and local taxes	35,550	6
Social Security taxes	7,156	7
PSC Remainder Assessment	942	8
Other (explain):		
GROSS RECEIPTS TAX	239	9
Total payments and other debits	43,887	
Balance end of year	41,663	

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)					
Revenue bonds	5,763	16,950	17,290	5,423	1
1998 revenue bonds	6,443	18,861	19,328	5,976	2
Subtotal	12,206	35,811	36,618	11,399	
Advances from Municipality (223)					
WATER CONSTRUCTION LOAN	0	(1,658)	(1,658)	0	3
Subtotal	0	(1,658)	(1,658)	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	12,206	34,153	34,960	11,399	

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	315,422	118,385	0	0	0	433,807	1
Add credits during year:							
For Services	3,124	5,242				8,366	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	318,546	123,627	0	0	0	442,173	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER REVENUE BOND FUND	35,106	3
WATER REVENUE BOND RESERVE	37,500	4
ELECTRIC REVENUE BOND RESERVE	45,000	5
ELECTRIC REVENUE BOND FUND	27,328	6
BOND CONSTRUCTION FUND	35,080	7
Total (Acct. 125):	180,014	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,824	9
Electric	65,606	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	77,430	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	14,415	13
Merchandising, jobbing and contract work		14
Other (specify):		
INTEREST	666	15
MISCELLANEOUS CUSTOMER CHARGES FOR SERVICES	4,987	16
Total (Acct. 143):	20,068	
Receivables from Municipality (145):		
PAYROLL	17,283	17
PUBLIC FIRE PROTECTION	77,834	18
JOINT METER COSTS-SEWER	9,647	19
Total (Acct. 145):	104,764	

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)	
Prepayments (165):		
INSURANCE	1,391	20
Total (Acct. 165):	1,391	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		22
Total (Acct. 183):	0	
Payables to Municipality (233):		
SEWER BILLINGS	14,415	23
Total (Acct. 233):	14,415	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,488,544	1,120,529	0	0	2,609,073	1
Materials and Supplies	2,910	0	0	0	2,910	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	265,980	465,311	0	0	731,291	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	316,984	121,006	0	0	437,990	6
Other (specify):					0	7
Average Net Rate Base	908,490	534,212	0	0	1,442,702	
Net Operating Income	62,761	108,833	0	0	171,594	8
Net Operating Income as a percent of Average Net Rate Base	6.91%	20.37%	N/A	N/A	11.89%	

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	68,251	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,190,837	3
Other (Specify):		4
Total Average Proprietary Capital	1,259,088	
Net Income		
Net Income	153,054	5
Percent Return on Proprietary Capital	12.16%	

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

Interest Accrued (Acct. 237) (Page F-17)

Negative interest paid on water construction loan is an adjustment in the amount of principal paid in prior years. Initial allocation between was estimated and a final adjustment was made when the loan was repaid.

Identification and Ownership - Contacts (Page iv)

June 12, 2000

Mrs. Margaret Brubaker, Village Clerk
Stratford Municipal Water & Electric Utility
265 North Third Avenue
P.O. Box 12
Stratford, WI 54484-0012

1999 Analytical Review DWCCA-5760-PJL

Dear Mrs. Brubaker:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

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

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob CEM.doc

cc: Mr. Brad Gilbertson, Chairman

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	207,313	1
Total Sales of Water	207,313	
Other Operating Revenues		
Forfeited Discounts (470)	421	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	1,313	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,809	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,543	
Total Operating Revenues	210,856	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	8,144	8
Pumping Expenses (620-625)	12,787	9
Water Treatment Expenses (630-635)	8,111	10
Transmission and Distribution Expenses (640-655)	27,312	11
Customer Accounts Expenses (901-904)	2,819	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	37,067	14
Total Operation and Maintenance Expenses	96,240	
Other Operating Expenses		
Depreciation Expense (403)	24,882	15
Amortization Expense (404-407)		16
Taxes (408)	26,973	17
Total Other Operating Expenses	51,855	
Total Operating Expenses	148,095	
NET OPERATING INCOME	62,761	

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	5	57	268	1
Commercial	1	21	143	2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	78	411	
Metered Sales to General Customers (461)				
Residential	435	18,801	84,537	4
Commercial	82	8,693	28,921	5
Industrial	8	1,926	5,837	6
Total Metered Sales to General Customers (461)	525	29,420	119,295	
Private Fire Protection Service (462)	2		2,796	7
Public Fire Protection Service (463)	1		78,350	8
Other Sales to Public Authorities (464)	2	1,647	6,247	9
Sales to Irrigation Customers (465)		0		10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	50	214	12
Total Sales of Water	537	31,195	207,313	

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)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	77,834	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)	516	3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	78,350	
Forfeited Discounts (470):		
Customer late payment charges	421	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	421	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
SHOP RENT FROM MUNICIPALITY	1,200	8
OTHER RENT	113	9
Total Rents from Water Property (472)	1,313	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,809	11
Other (specify): NONE		12
Total Other Water Revenues (474)	1,809	
Amortization of Construction Grants (475):		
NONE		13
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)	5,634	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	310	3
Maintenance of Water Source Plant (605)	2,200	4
Total Source of Supply Expenses	8,144	
 PUMPING EXPENSES		
Operation Labor (620)	5,634	5
Fuel for Power Production (621)	5,008	6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)	211	8
Maintenance of Pumping Plant (625)	1,934	9
Total Pumping Expenses	12,787	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	5,634	10
Chemicals (631)	2,477	11
Operation Supplies and Expenses (632)	0	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	8,111	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	5,634	14
Operation Supplies and Expenses (641)	10,680	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,726	16
Maintenance of Mains (651)	3,382	17
Maintenance of Services (652)	179	18
Maintenance of Meters (653)	1,385	19
Maintenance of Hydrants (654)	2,326	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	27,312	

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)	2,064	22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)	755	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	2,819	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	14,326	27
Office Supplies and Expenses (921)	1,782	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,980	30
Property Insurance (924)	486	31
Injuries and Damages (925)	1,457	32
Employee Pensions and Benefits (926)	10,628	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	891	35
Transportation Expenses (933)	5,141	36
Maintenance of General Plant (935)	376	37
Total Administrative and General Expenses	37,067	
 Total Operation and Maintenance Expenses	 96,240	

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		23,896	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1/2 OF METER RELATED TAX EQUIVALENT	457	2
Net property tax equivalent		23,439	
Social Security		3,299	3
PSC Remainder Assessment		235	4
Other (specify): NONE			5
Total tax expense		<u>26,973</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203376				3
County tax rate	mills		6.309905				4
Local tax rate	mills		5.555766				5
School tax rate	mills		10.282616				6
Voc. school tax rate	mills		1.904532				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.256195				10
Less: state credit	mills		1.774228				11
Net tax rate	mills		22.481967				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.555766				14
Combined School Tax Rate	mills		12.187148				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.742914				17
Total Tax Rate	mills		24.256195				18
Ratio of Local and School Tax to Total	dec.		0.731480				19
Total tax net of state credit	mills		22.481967				20
Net Local and School Tax Rate	mills		16.445102				21
Utility Plant, Jan. 1	\$	1,474,704	1,474,704				22
Materials & Supplies	\$	2,910	2,910				23
Subtotal	\$	1,477,614	1,477,614				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,477,614	1,477,614				26
Assessment Ratio	dec.		0.983394				27
Assessed Value	\$	1,453,077	1,453,077				28
Net Local & School Rate	mills		16.445102				29
Tax Equiv. Computed for Current Year	\$	23,896	23,896				30
Tax Equivalent per 1994 PSC Report	\$	23,000					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	23,896					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)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		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)	115,610		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	115,610	0	
PUMPING PLANT			
Land and Land Rights (320)	1,699		12
Structures and Improvements (321)	141,104		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	41,221	4,286	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	607		20
Total Pumping Plant	184,631	4,286	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	23,092	480	23
Total Water Treatment Plant	23,092	480	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,794		24
Structures and Improvements (341)	0		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)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	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)			115,610	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	115,610	
PUMPING PLANT				
Land and Land Rights (320)			1,699	12
Structures and Improvements (321)			141,104	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	3,858		41,649	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			607	20
Total Pumping Plant	3,858	0	185,059	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			23,572	23
Total Water Treatment Plant	0	0	23,572	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,794	24
Structures and Improvements (341)			0	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)	107,170		26
Transmission and Distribution Mains (343)	739,301	14,651	27
Fire Mains (344)	0		28
Services (345)	82,057	1,623	29
Meters (346)	56,541	8,140	30
Hydrants (348)	81,323	4,076	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,068,186	28,490	
GENERAL PLANT			
Land and Land Rights (389)	12,500		33
Structures and Improvements (390)	15,956		34
Office Furniture and Equipment (391)	863		35
Computer Equipment (391.1)	2,884		36
Transportation Equipment (392)	19,911		37
Stores Equipment (393)	1,991		38
Tools, Shop and Garage Equipment (394)	18,701	732	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	7,865		41
Communication Equipment (397)	1,824		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	690		44
Other Tangible Property (399)	0		45
Total General Plant	83,185	732	
Total utility plant in service directly assignable	1,474,704	33,988	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,474,704	33,988	

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)			107,170 26
Transmission and Distribution Mains (343)	150		753,802 27
Fire Mains (344)			0 28
Services (345)			83,680 29
Meters (346)	700		63,981 30
Hydrants (348)	1,600		83,799 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,450	0	1,094,226
GENERAL PLANT			
Land and Land Rights (389)			12,500 33
Structures and Improvements (390)			15,956 34
Office Furniture and Equipment (391)			863 35
Computer Equipment (391.1)			2,884 36
Transportation Equipment (392)			19,911 37
Stores Equipment (393)			1,991 38
Tools, Shop and Garage Equipment (394)			19,433 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			7,865 41
Communication Equipment (397)			1,824 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			690 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	83,917
Total utility plant in service directly assignable	6,308	0	1,502,384
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	6,308	0	1,502,384

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			2,900	2,900	1
February			2,707	2,707	2
March			2,940	2,940	3
April			2,910	2,910	4
May			3,180	3,180	5
June			3,026	3,026	6
July			2,920	2,920	7
August			2,808	2,808	8
September			2,787	2,787	9
October			3,015	3,015	10
November			2,771	2,771	11
December			3,084	3,084	12
Total for year	0	0	35,048	35,048	
Less: Measured or estimated water used in main flushing and water treatment during year				372	13
Less: Other utility use				827	14
Other utility use explanation:					15
ice rink, fire dept usage, main & hydrant leaks, winter running water					
Water pumped into distribution system				33,849	16
Less: Water sold				31,195	17
Losses and unaccounted for				2,654	18
Percent unaccounted for to the nearest whole percent (%)				8%	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				197	21
Date of maximum: 5/18/1999					22
Cause of maximum:					23
flushing hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				33	24
Date of minimum: 8/12/1999					25
Total KWH used for pumping for the year				54,946	26
If water is purchased: Vendor Name: n/a					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)	
115 S 3RD AVENUE	#4	77	12	99,360	Yes	1
602 N 3RD AVENUE	#5	73	10	151,200	Yes	2
214 S 3RD AVENUE	#6	42	12	141,120	Yes	3
301B S WEBER AVENUE	#7	40	8	67,680	Yes	4
399 S WEBER AVENUE	#8	50	12	72,000	Yes	5

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	#4	#5	#6	1
Location	115 S 3RD AVE	602 N 3RD AVENUE	214 S 3RD AVENUE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GRUNDFOS	GRUNDFOS	GRUNDFOS	5
Year Installed	1990	1990	1990	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	71	105	111	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	FRANKLIN	9 10
Year Installed	1990	1990	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	8	8	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7	#8		14
Location	301B S WEBER AVENUE	399 S WEBER AVENUE		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	GRUNDFOS	GRUNDFOS		18
Year Installed	1990	1997		19
Type	SUBMERSIBLE	SUBMERSIBLE		20
Actual Capacity (gpm)	80	50		21
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN		22 23
Year Installed	1990	1997		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	8	5		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1920	1971	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	144	144	6
Total capacity in gallons	40,000	150,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	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.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	N	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	400	0	0	0	400	1
M	D	6.000	41,386	80	0	0	41,466	2
M	D	8.000	16,943	0	0	0	16,943	3
M	D	10.000	6,325	0	0	0	6,325	4
Total Within Municipality			65,054	80	0	0	65,134	
Total Utility			65,054	80	0	0	65,134	

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)	
L	0.750	231	0	0	0	231		1
M	0.750	49	1	0	0	50		2
M	1.000	213	3	0	0	216	41	3
P	2.000	2	0	0	0	2		4
M	2.000	4	1	0	0	5		5
Total Utility		499	5	0	0	504	41	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	667	90	14	(3)	740	114	1
1.000	23	1	0	2	26	3	2
1.500	6	0	0	0	6	0	3
2.000	9	1	0	0	10	0	4
3.000	3	0	0	1	4	0	5
4.000	1	0	0	0	1	0	6
Total:	709	92	14	0	787	117	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	434	61	5	7	0	233	740	1
1.000	2	12	2	3	0	7	26	2
1.500	0	3	0	1	0	2	6	3
2.000	0	2	2	3	1	2	10	4
3.000	0	0	0	0	3	1	4	5
4.000	0	0	0	0	1	0	1	6
Total:	436	78	9	14	5	245	787	

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	1				1	1
Within Municipality	95	2	2		95	2
Total Fire Hydrants	96	2	2	0	96	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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: 99

Number of distribution system valves end of year: 145

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

641 - shop and laboratory expenses - major water quality testing performed.

Water Utility Plant in Service (Page W-08)

All changes explained by statistical schedule changes.

Water Mains (Page W-15)

Project cost was financed from utility operations. Billing of \$2,056 was from final DOT billing related to prior year project financed with long-term debt.

The utility replaced a system value, with significant cost involved, but resulted in no removal of main footage.

Water Services (Page W-16)

Water service additions were charged to customers in accordance with authorized rate schedule.

Hydrants and Distribution System Valves (Page W-18)

Contact the utility directly related to the distribution valve operating schedule.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	673,869	1
Total Sales of Electricity	673,869	
Other Operating Revenues		
Forfeited Discounts (450)	2,063	2
Miscellaneous Service Revenues (451)	473	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,254	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	0	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	5,790	
Total Operating Revenues	679,659	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	405,209	9
Transmission Expenses (550-553)	2,196	10
Distribution Expenses (560-576)	36,332	11
Customer Accounts Expenses (901-904)	3,323	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	65,655	14
Total Operation and Maintenance Expenses	512,715	
Other Expenses		
Depreciation Expense (403)	35,550	15
Amortization Expense (404-407)		16
Taxes (408)	22,561	17
Total Other Expenses	58,111	
Total Operating Expenses	570,826	
NET OPERATING INCOME	108,833	

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	2,063	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	2,063	
Miscellaneous Service Revenues (451):		
MISCELLANOUES	473	3
Total Miscellaneous Service Revenues (451)	473	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
GARAGE RENT	1,200	5
TELEPHONE POLE RENTAL	738	6
CABLE TV RENTAL	1,316	7
Total Rent from Electric Property (454)	3,254	
Interdepartmental Rents (455):		
NONE		8
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		9
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		10
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)	405,209	15
Other Expenses (546)		16
Total Other Power Supply Expenses	405,209	
Total Power Production Expenses	405,209	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	755	17
Operation Supplies and Expenses (551)	1,441	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	2,196	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	26,739	20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	24	27
Maintenance of Lines (572)	5,848	28
Maintenance of Line Transformers (573)	2,481	29
Maintenance of Street Lighting and Signal Systems (574)	872	30
Maintenance of Meters (575)	368	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	36,332	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,616	33
Accounting and Collecting Labor (902)		34
Supplies and Expenses (903)	755	35
Uncollectible Accounts (904)	(48)	36
Total Customer Accounts Expenses	3,323	
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)	19,109	38
Office Supplies and Expenses (921)	2,246	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	5,711	41
Property Insurance (924)	31	42
Injuries and Damages (925)	966	43
Employee Pensions and Benefits (926)	10,841	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	1,945	46
Transportation Expenses (933)	24,355	47
Maintenance of General Plant (935)	451	48
Total Administrative and General Expenses	65,655	
 Total Operation and Maintenance Expenses	 512,715	

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		17,758	1
Social Security		3,857	2
Wisconsin Gross Receipts Tax		239	3
PSC Remainder Assessment		707	4
Other (specify): NONE			5
Total tax expense		22,561	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203376				3
County tax rate	mills		6.309905				4
Local tax rate	mills		5.555766				5
School tax rate	mills		10.282616				6
Voc. school tax rate	mills		1.904532				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.256195				10
Less: state credit	mills		1.774228				11
Net tax rate	mills		22.481967				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.555766				14
Combined School Tax Rate	mills		12.187148				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.742914				17
Total Tax Rate	mills		24.256195				18
Ratio of Local and School Tax to Total	dec.		0.731480				19
Total tax net of state credit	mills		22.481967				20
Net Local and School Tax Rate	mills		16.445102				21
Utility Plant, Jan. 1	\$	1,098,042	1,098,042				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,098,042	1,098,042				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,098,042	1,098,042				26
Assessment Ratio	dec.		0.983394				27
Assessed Value	\$	1,079,808	1,079,808				28
Net Local & School Rate	mills		16.445102				29
Tax Equiv. Computed for Current Year	\$	17,758	17,758				30
Tax Equivalent per 1994 PSC Report	\$	12,550					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	17,758					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)	627		34
Structures and Improvements (361)	0		35
Station Equipment (362)	93,555		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	80,665	12,734	38
Overhead Conductors and Devices (365)	206,684	6,034	39
Underground Conduit (366)	32,951		40
Underground Conductors and Devices (367)	152,852	15,919	41
Line Transformers (368)	259,433	19,531	42
Services (369)	12,708	742	43
Meters (370)	37,340	1,454	44
Installations on Customers' Premises (371)	68		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	78,529	3,191	47
Total Distribution Plant	955,412	59,605	
GENERAL PLANT			
Land and Land Rights (389)	12,750		48
Structures and Improvements (390)	46,980		49
Office Furniture and Equipment (391)	1,733		50
Computer Equipment (391.1)	4,014		51
Transportation Equipment (392)	60,387		52
Stores Equipment (393)	206		53
Tools, Shop and Garage Equipment (394)	12,026	604	54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	1,059		56
Communication Equipment (397)	1,431		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)			627 34
Structures and Improvements (361)			0 35
Station Equipment (362)			93,555 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	2,623		90,776 38
Overhead Conductors and Devices (365)	1,407		211,311 39
Underground Conduit (366)			32,951 40
Underground Conductors and Devices (367)	3,329		165,442 41
Line Transformers (368)	6,518		272,446 42
Services (369)			13,450 43
Meters (370)	1,175		37,619 44
Installations on Customers' Premises (371)			68 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	183		81,537 47
Total Distribution Plant	15,235	0	999,782
GENERAL PLANT			
Land and Land Rights (389)			12,750 48
Structures and Improvements (390)			46,980 49
Office Furniture and Equipment (391)			1,733 50
Computer Equipment (391.1)			4,014 51
Transportation Equipment (392)			60,387 52
Stores Equipment (393)			206 53
Tools, Shop and Garage Equipment (394)			12,630 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			1,059 56
Communication Equipment (397)			1,431 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)	2,044	58
Other Tangible Property (399)	0	59
Total General Plant	142,630	604
Total utility plant in service directly assignable	1,098,042	60,209
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 Total utility plant in service	1,098,042	60,209

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)			2,044 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	143,234
Total utility plant in service directly assignable	15,235	0	1,143,016
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	15,235	0	1,143,016

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)	-0.50	15.00	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)	0.50	4.25	3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			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	7
Nonfarm	8
Total	0 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	0 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	2,763	Monday	01/11/1999	11:00	1,240	1
February	02	2,473	Monday	02/08/1999	09:00	1,067	2
March	03	2,532	Monday	03/08/1999	09:00	1,151	3
April	04	2,314	Thursday	04/22/1999	12:00	1,008	4
May	05	2,322	Monday	05/24/1999	09:00	966	5
June	06	2,431	Wednesday	06/09/1999	14:00	1,021	6
July	07	2,681	Wednesday	07/28/1999	14:00	1,163	7
August	08	2,673	Thursday	08/26/1999	14:00	1,057	8
September	09	2,551	Friday	09/03/1999	14:00	1,000	9
October	10	2,413	Monday	10/18/1999	12:00	1,042	10
November	11	2,440	Tuesday	11/30/1999	10:00	1,072	11
December	12	2,693	Wednesday	12/22/1999	11:00	1,294	12
Total	30,286					13,081	

System Name STRATFORD ELECTRIC UTILITY

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

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC SERVICE

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	13,081	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	13,081	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	12,132	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.)	28	22
Total Used by Company	28	23
Total Sold and Used	12,160	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	921	27
Total Energy Losses	921	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	7.0407%	29
Total Disposition of Energy	13,081	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	638	4,987		1
Total Sales for Residential Sales		638	4,987		
Commercial & Industrial					
SMALL POWER	CP-1	10	2,593		2
LARGE POWER	CP-2	2	852		3
GENERAL SINGLE AND THREE PHASE	GS-1	111	3,488		4
Total Sales for Commercial & Industrial		123	6,933		
Public Street & Highway Lighting					
ATHLETIC FIELD LIGHTING	MG-2	2	19		5
STREET AND AREA LIGHTING	MS-1	1	193		6
Total Sales for Public Street & Highway Lighting		3	212		
Sales for Resale					
NONE					7
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		764	12,132		

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)	
0		282,072	7,524	289,596	1
0	0	282,072	7,524	289,596	
10,628		123,172	3,367	126,539	2
5,441		44,432	1,173	45,605	3
		183,612	4,913	188,525	4
16,069	0	351,216	9,453	360,669	
		1,136	40	1,176	5
		22,179	249	22,428	6
0	0	23,315	289	23,604	
				0	7
0	0	0	0	0	
16,069	0	656,603	17,266	673,869	

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	WIS PUBLIC SERVICE				1
Point of Delivery	E NORTH STREET				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	24.9Kv				4
Point of Metering	E NORTH STREET				5
Total of 12 Monthly Maximum Demands -- kW	30,286				6
Average load factor	59.1665%				7
Total Cost of Purchased Power	405,209				8
Average cost per kWh	0.0310				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	520	720			12
February	490	577			13
March	544	607			14
April	463	545			15
May	425	541			16
June	492	529			17
July	519	644			18
August	511	546			19
September	475	525			20
October	470	572			21
November	472	600			22
December	552	742			23
Total kWh (000)	5,933	7,148			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation (d)	(e)	(f)
--------------------	-----	-----	----------------------------	-----	-----

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	838	332	11,786	1
Acquired during year	30	22	495	2
Total	868	354	12,281	3
Retired during year	26	9	93	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	842	345	12,188	6
Number end of year accounted for as follows:				7
In customers' use	802	292	8,447	8
In utility's use	9	14	2,338	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	31	39	1,403	12
Total end of year	842	345	12,188	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	100	5	2,790	1
Sodium Vapor	150	63	45,854	2
Sodium Vapor	250	89	109,738	3
Sodium Vapor	400	16	34,641	4
Total		173	193,023	
Ornamental				
NONE				5
Total		0	0	
Other				
Other	67	16	3,000	6
Other	116	50	9,700	7
Other	165	12	6,700	8
Sodium Vapor	150	3	2,238	9
Total		81	21,638	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

923 - Outside services employed - prior year had a large amount of consulting related to system goals and rates. No such costs this year.

933 - transportation expenses - major overhaul of utility boom truck hydraulics system to meet current standards. No significant change in life expectations or service enhancements.

Electric Utility Plant in Service (Page E-06)

Accounts 364,365,367,368,369-The major additions to these accounts are costs related to upgrading the system voltage with proceeds of the prior year revenue bond borrowing. Removal of plant was made for the estimated retirement costs of the assets retired.
