



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, 2001

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: 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:

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: ajaeger@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

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

Name: BRAD GILBERTSON

Title: CHAIRMAN OF WATER AND ELECTRIC UTILITY COMMISSION

Office Address:

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

Telephone: (715) 687 - 4118

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

Fax Number: (715) 687 - 4435

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

Name:

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 JOHN LEONHARDT,
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. § 66.0819 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:

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)	1,047,598	942,146	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	815,102	648,975	2
Depreciation Expense (403)	67,888	62,988	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	48,904	48,220	5
Total Operating Expenses	931,894	760,183	
Net Operating Income	115,704	181,963	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	115,704	181,963	
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)	26,332	27,389	10
Miscellaneous Nonoperating Income (421)	1,554	2,027	11
Total Other Income	27,886	29,416	
Total Income	143,590	211,379	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	156	0	13
Total Miscellaneous Income Deductions	156	0	
Income Before Interest Charges	143,434	211,379	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	30,691	33,366	14
Amortization of Debt Discount and Expense (428)	3,315	3,713	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	34,006	37,079	
Net Income	109,428	174,300	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,441,664	1,267,364	20
Balance Transferred from Income (433)	109,428	174,300	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)	1,551,092	1,441,664	

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):		
INVESTMENT INCOME	26,332	5
Total (Acct. 419):	26,332	
Miscellaneous Nonoperating Income (421):		
SALES TAX DISCOUNT	157	6
MISCELLANEOUS - ELECTRIC	1,397	7
Total (Acct. 421):	1,554	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW LEGISLATIVE ACTIVITY	156	9
Total (Acct. 426):	156	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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	213,303	834,295	0	0	1,047,598	1	
Less: interdepartmental sales	166	1,716	0	0	1,882	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		(238)			(238)	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	213,137	832,817	0	0	1,045,954		

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	50,182		50,182	1
Electric operating expenses	51,707		51,707	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	4,947		4,947	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	106,836	0	106,836	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,036,700	2,826,318	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	893,694	823,549	2
Net Utility Plant	2,143,006	2,002,769	
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)	161,583	155,435	7
Total Other Property and Investments	167,483	161,335	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	43,276	72,290	8
Temporary Cash Investments (132)	146,868	140,076	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	112,646	110,763	11
Other Accounts Receivable (143)	22,920	45,235	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	123,070	108,436	14
Materials and Supplies (150)	2,910	2,910	15
Prepayments (165)	1,613	1,538	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	453,303	481,248	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	12,658	15,973	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	12,658	15,973	
Total Assets and Other Debits	2,776,450	2,661,325	

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)		0	22
Unappropriated Earned Surplus (216)	1,551,092	1,441,664	23
Total Proprietary Capital	1,619,343	1,509,915	
LONG-TERM DEBT			
Bonds (221)	565,000	630,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	565,000	630,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	44,211	0	28
Payables to Municipality (233)	16,193	17,462	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	40,147	40,020	31
Interest Accrued (237)	9,556	10,568	32
Other Current and Accrued Liabilities (238)	1,632	1,693	33
Total Current and Accrued Liabilities	111,739	69,743	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	7,610	4,405	36
Total Deferred Credits	7,610	4,405	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	37
Injuries and Damages Reserve (262)		0	38
Pensions and Benefits Reserve (263)		0	39
Miscellaneous Operating Reserves (265)		0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	472,758	447,262	41
Total Liabilities and Other Credits	2,776,450	2,661,325	

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)	1,661,715	0	0	1,374,985	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	1,661,715	0	0	1,374,985	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	326,828	0	0	566,866	10
Total Accumulated Provision	326,828	0	0	566,866	
Net Utility Plant	1,334,887	0	0	808,119	

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	298,048	525,501			823,549	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	26,238	41,650			67,888	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,410				1,410	6
Accruals charged other						7
accounts (specify):						8
transportation	2,988	9,060			12,048	9
Salvage	744	837			1,581	10
Other credits (specify):						11
					0	12
Total credits	31,380	51,547	0	0	82,927	13
Debits during year						14
Book cost of plant retired	2,600	5,235			7,835	15
Cost of removal		4,947			4,947	16
Other debits (specify):						17
					0	18
Total debits	2,600	10,182	0	0	12,782	19
Balance End of Year	326,828	566,866	0	0	893,694	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	12,658	1
REVENUE BONDS	1,081	428	0	2
Total			12,658	
Unamortized premium on debt (251)				
NONE				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%	225,000	1
Electric system revenue bonds	09/01/1998	09/01/2008	4.37%	340,000	2
Total Bonds (Account 221):				565,000	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	40,020	1
Accruals:		
Charged water department expense	26,622	2
Charged electric department expense	22,282	3
Charged sewer department expense	484	4
Other (explain):		
NONE		5
Total Accruals and other credits	49,388	
Taxes paid during year:		
County, state and local taxes	40,020	6
Social Security taxes	7,758	7
PSC Remainder Assessment	1,193	8
Other (explain):		
gross receipts tax	290	9
Total payments and other debits	49,261	
Balance end of year	40,147	

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	5,070	14,752	15,210	4,612	1
1998 revenue bonds	5,498	15,939	16,493	4,944	2
Subtotal	10,568	30,691	31,703	9,556	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	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	10,568	30,691	31,703	9,556	

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	318,546	128,716	0	0	0	447,262	1
Add credits during year:							
For Services		25,496				25,496	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	318,546	154,212	0	0	0	472,758	
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	43,254	3
WATER REVENUE BOND RESERVE	37,500	4
ELECTRIC REVENUE BOND RESERVE	45,000	5
ELECTRIC REVENUE BOND FUND	35,829	6
Total (Acct. 125):	161,583	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,330	8
Electric	99,316	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	112,646	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	16,191	12
Merchandising, jobbing and contract work		13
Other (specify):		
INTEREST	717	14
MISCELLANEOUS CUSTOMER CHARGES FOR SERVICES	6,012	15
Total (Acct. 143):	22,920	
Receivables from Municipality (145):		
PAYROLL	19,367	16
PUBLIC FIRE PROTECTION	79,182	17
JOINT METER COSTS - SEWER	7,819	18
VILLAGE SHARE OF PROJECT COSTS	16,667	19
OTHER	35	20
Total (Acct. 145):	123,070	

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):		
PREPAID INSURANCE	1,613	21
Total (Acct. 165):	1,613	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		23
Total (Acct. 183):	0	
Payables to Municipality (233):		
SEWER BILLING	16,193	24
Total (Acct. 233):	16,193	
Other Deferred Credits (253):		
PUBLIC BENEFITS CHARGE	7,610	25
Total (Acct. 253):	7,610	

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	1,629,729	1,301,780	0	0	2,931,509	1
Materials and Supplies	2,910	0	0	0	2,910	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	312,438	546,183	0	0	858,621	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	318,546	141,464	0	0	460,010	6
Other (specify):					0	7
Average Net Rate Base	1,001,655	614,133	0	0	1,615,788	
Net Operating Income	53,262	62,442	0	0	115,704	8
Net Operating Income as a percent of Average Net Rate Base	5.32%	10.17%	N/A	N/A	7.16%	

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	1,496,378	3
Other (Specify):		4
Total Average Proprietary Capital	1,564,629	
Net Income		
Net Income	109,428	5
Percent Return on Proprietary Capital	6.99%	

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

Contributions in Aid of Construction (Account 271) (Page F-18)

Electric contributions represent money collected for prior year capital items. Starting in 2002 the contributions will be reported in the same year as the corresponding plant.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Stratford Municipal Water and Electric Utility
Stratford, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Stratford Municipal Water and Electric Utility, an enterprise fund of the Village of Stratford as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
February 26, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Dear Mrs. Brubaker:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. We have no questions; only the following comments:

1. As directed in the head notes of the Electric Operation & Maintenance Expenses schedule on page E-3, explanations of any expense account which changed by \$5,000 and 25% when compared to the previous year should be provided. Please follow this procedure in the future.
2. During our review we noted \$157 reported in Account 421 on page F-2 described as "sales tax discount". Please note that in the future this item would more appropriately be reported in Account 456,

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at peter.leege@psc.state.wi.us.

Sincerely,

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	209,456	1
Total Sales of Water	209,456	
Other Operating Revenues		
Forfeited Discounts (470)	370	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	1,350	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,127	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,847	
Total Operating Revenues	213,303	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	7,247	8
Pumping Expenses (620-625)	14,508	9
Water Treatment Expenses (630-635)	13,340	10
Transmission and Distribution Expenses (640-655)	23,479	11
Customer Accounts Expenses (901-904)	3,160	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	45,447	14
Total Operation and Maintenance Expenses	107,181	
Other Operating Expenses		
Depreciation Expense (403)	26,238	15
Amortization Expense (404-407)		16
Taxes (408)	26,622	17
Total Other Operating Expenses	52,860	
Total Operating Expenses	160,041	
NET OPERATING INCOME	53,262	

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. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

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	4	60	456	1
Commercial	1	114	286	2
Industrial			0	3
Total Unmetered Sales to General Customers (460)	5	174	742	
Metered Sales to General Customers (461)				
Residential	438	18,803	84,257	4
Commercial	78	8,584	28,643	5
Industrial	10	1,615	5,768	6
Total Metered Sales to General Customers (461)	526	29,002	118,668	
Private Fire Protection Service (462)	3		3,996	7
Public Fire Protection Service (463)	2		79,587	8
Other Sales to Public Authorities (464)	3	1,561	6,297	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	34	166	12
Total Sales of Water	540	30,771	209,456	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	79,587	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	79,587	
Forfeited Discounts (470):		
Customer late payment charges	370	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	370	
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	150	9
Total Rents from Water Property (472)	1,350	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,067	11
Other (specify): MISCELLANEOUS	60	12
Total Other Water Revenues (474)	2,127	
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)	6,937	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	310	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	7,247	
 PUMPING EXPENSES		
Operation Labor (620)	6,937	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	6,046	7
Operation Supplies and Expenses (623)	767	8
Maintenance of Pumping Plant (625)	758	9
Total Pumping Expenses	14,508	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	6,992	10
Chemicals (631)	6,258	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	90	13
Total Water Treatment Expenses	13,340	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	6,937	14
Operation Supplies and Expenses (641)	3,349	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,915	16
Maintenance of Mains (651)	6,134	17
Maintenance of Services (652)	683	18
Maintenance of Meters (653)	324	19
Maintenance of Hydrants (654)	137	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	23,479	

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)	2,183	22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)	977	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	3,160	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	16,662	27
Office Supplies and Expenses (921)	1,707	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	6,290	30
Property Insurance (924)	496	31
Injuries and Damages (925)	2,018	32
Employee Pensions and Benefits (926)	12,754	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	914	35
Transportation Expenses (933)	4,606	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	45,447	
 Total Operation and Maintenance Expenses	 107,181	

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		23,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		484	2
Net property tax equivalent		22,516	
Social Security		3,835	3
PSC Remainder Assessment		271	4
Other (specify): NONE			5
Total tax expense		<u>26,622</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 § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217273				3
County tax rate	mills		6.643216				4
Local tax rate	mills		5.428155				5
School tax rate	mills		8.690413				6
Voc. school tax rate	mills		2.046495				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.025552				10
Less: state credit	mills		1.413554				11
Net tax rate	mills		21.611998				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.428155				14
Combined School Tax Rate	mills		10.736908				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.165063				17
Total Tax Rate	mills		23.025552				18
Ratio of Local and School Tax to Total	dec.		0.702049				19
Total tax net of state credit	mills		21.611998				20
Net Local and School Tax Rate	mills		15.172679				21
Utility Plant, Jan. 1	\$	1,597,743	1,597,743				22
Materials & Supplies	\$	2,910	2,910				23
Subtotal	\$	1,600,653	1,600,653				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,600,653	1,600,653				26
Assessment Ratio	dec.		0.919866				27
Assessed Value	\$	1,472,386	1,472,386				28
Net Local & School Rate	mills		15.172679				29
Tax Equiv. Computed for Current Year	\$	22,340	22,340				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)	\$	23,000					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)	43,384	4,707	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	607		20
Total Pumping Plant	186,794	4,707	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	31,822		23
Total Water Treatment Plant	31,822	0	
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)	580		47,511	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			607	20
Total Pumping Plant	580	0	190,921	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			31,822	23
Total Water Treatment Plant	0	0	31,822	
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)	821,347	52,720	27
Fire Mains (344)	0		28
Services (345)	87,825		29
Meters (346)	69,413	2,757	30
Hydrants (348)	94,786	1,120	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,182,335	56,597	
GENERAL PLANT			
Land and Land Rights (389)	12,500		33
Structures and Improvements (390)	15,956		34
Office Furniture and Equipment (391)	863	809	35
Computer Equipment (391.1)	6,889	4,094	36
Transportation Equipment (392)	13,016		37
Stores Equipment (393)	1,991		38
Tools, Shop and Garage Equipment (394)	19,588	365	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	81,182	5,268	
Total utility plant in service directly assignable	1,597,743	66,572	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,597,743	66,572	

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)			874,067 27
Fire Mains (344)			0 28
Services (345)			87,825 29
Meters (346)	560		71,610 30
Hydrants (348)	280		95,626 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	840	0	1,238,092
GENERAL PLANT			
Land and Land Rights (389)			12,500 33
Structures and Improvements (390)			15,956 34
Office Furniture and Equipment (391)	160		1,512 35
Computer Equipment (391.1)	1,020		9,963 36
Transportation Equipment (392)			13,016 37
Stores Equipment (393)			1,991 38
Tools, Shop and Garage Equipment (394)			19,953 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	1,180	0	85,270
Total utility plant in service directly assignable	2,600	0	1,661,715
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,600	0	1,661,715

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			2,908	2,908	1
February			2,638	2,638	2
March			2,916	2,916	3
April			2,804	2,804	4
May			3,380	3,380	5
June			3,438	3,438	6
July			3,114	3,114	7
August			2,853	2,853	8
September			2,611	2,611	9
October			2,958	2,958	10
November			2,628	2,628	11
December			2,927	2,927	12
Total annual pumpage	0	0	35,175	35,175	
Less: Water sold				30,771	13
Volume pumped but not sold				4,404	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				315	16
Volume related to equipment/system malfunction				921	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,236	19
Volume pumped but unaccounted for				3,168	20
Percent of water lost				9%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				195	23
Date of maximum: 10/25/2001					24
Cause of maximum:					25
FLUSHING MAINS AND HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				53	26
Date of minimum: 6/27/2001					27
Total KWH used for pumping for the year				71,768	28
If water is purchased: Vendor Name: n/a					29
Point of Delivery:					30

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
303 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	MYERS	5
Year Installed	1990	1990	2001	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	71	105	71	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	PORTABLE GENERATOR	9
Year Installed	2000	1990	2001	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	5	8	5	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification	#7	#8		14
Location	303 S WEBER AVENUE	399 S WEBER AVENUE		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	GRUNDFOS	FRANKLIN		18
Year Installed	1990	2001		19
Type	SUBMERSIBLE	SUBMERSIBLE		20
Actual Capacity (gpm)	80	30		21
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN		22
Year Installed	2000	1997		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	4	1		25

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 (actual)	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
M	D	6.000	43,435	0	0	0	43,435
M	D	8.000	17,027	0	0	0	17,027
M	D	10.000	6,325	197	0	0	6,522
Total Within Municipality			67,187	197	0	0	67,384
Total Utility			67,187	197	0	0	67,384

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	(158)	73		1
M	0.750	50	0	0	151	201		2
M	1.000	223	0	0	6	229	41	3
M	1.250				4	4		4
M	1.500				7	7		5
M	2.000	5	0	0	2	7		6
P	2.000	2	0	0	0	2		7
M	3.000				2	2		8
M	4.000				1	1		9
M	6.000				4	4		10
M	8.000				2	2		11
Total Utility		511	0	0	21	532	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).
5. Explain all reported adjustments as a schedule footnote.

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	800	6	27	0	779	104	1
1.000	23	5	2	1	27	2	2
1.500	7	1	0	0	8	0	3
2.000	10	1	0	0	11	0	4
3.000	4	0	0	0	4	0	5
4.000	1	0	0	0	1	0	6
Total:	845	13	29	1	830	106	

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	436	59	6	8	0	270	779	1
1.000	2	12	1	2	0	10	27	2
1.500	0	4	0	2	1	1	8	3
2.000	0	3	3	3	2	0	11	4
3.000	0	0	0	0	2	2	4	5
4.000	0	0	0	0	0	1	1	6
Total:	438	78	10	15	5	284	830	

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

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide 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: 76

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

All water main additions in 2001 were paid for using utility funds.

Water Services (Page W-16)

Adjustments represent updates to units made during 2001 when utility employees reviewed units reported versus units actually being used. Changes made accordingly.

Meters (Page W-17)

Adjustment of one meter made to reconcile to total on hand at year end.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	829,014	1
Total Sales of Electricity	829,014	
Other Operating Revenues		
Forfeited Discounts (450)	2,879	2
Miscellaneous Service Revenues (451)	62	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,340	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	0	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	5,281	
Total Operating Revenues	834,295	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	567,952	9
Transmission Expenses (550-553)	6,139	10
Distribution Expenses (560-576)	67,347	11
Customer Accounts Expenses (901-904)	3,390	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	63,093	14
Total Operation and Maintenance Expenses	707,921	
Other Expenses		
Depreciation Expense (403)	41,650	15
Amortization Expense (404-407)		16
Taxes (408)	22,282	17
Total Other Expenses	63,932	
Total Operating Expenses	771,853	
NET OPERATING INCOME	62,442	

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	2,879	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	2,879	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	62	3
Total Miscellaneous Service Revenues (451)	62	
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	1,350	5
TELEPHONE POLE RENT	990	6
Total Rent from Electric Property (454)	2,340	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		8
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		9
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)	567,952	15
Other Expenses (546)		16
Total Other Power Supply Expenses	567,952	
Total Power Production Expenses	567,952	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	3,949	17
Operation Supplies and Expenses (551)	2,190	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	6,139	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	26,324	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)	611	27
Maintenance of Lines (572)	33,215	28
Maintenance of Line Transformers (573)	3,728	29
Maintenance of Street Lighting and Signal Systems (574)	3,029	30
Maintenance of Meters (575)	440	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	67,347	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,651	33
Accounting and Collecting Labor (902)	0	34
Supplies and Expenses (903)	977	35
Uncollectible Accounts (904)	(238)	36
Total Customer Accounts Expenses	3,390	
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)	20,791	38
Office Supplies and Expenses (921)	1,636	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	12,212	41
Property Insurance (924)	129	42
Injuries and Damages (925)	1,196	43
Employee Pensions and Benefits (926)	12,431	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	2,933	46
Transportation Expenses (933)	11,765	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	63,093	
 Total Operation and Maintenance Expenses	 707,921	

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		17,147	1
Social Security		3,923	2
Wisconsin Gross Receipts Tax		290	3
PSC Remainder Assessment		922	4
Other (specify): NONE			5
Total tax expense		22,282	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217273				3
County tax rate	mills		6.643216				4
Local tax rate	mills		5.428155				5
School tax rate	mills		8.690413				6
Voc. school tax rate	mills		2.046495				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.025552				10
Less: state credit	mills		1.413554				11
Net tax rate	mills		21.611998				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.428155				14
Combined School Tax Rate	mills		10.736908				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.165063				17
Total Tax Rate	mills		23.025552				18
Ratio of Local and School Tax to Total	dec.		0.702049				19
Total tax net of state credit	mills		21.611998				20
Net Local and School Tax Rate	mills		15.172679				21
Utility Plant, Jan. 1	\$	1,228,575	1,228,575				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,228,575	1,228,575				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,228,575	1,228,575				26
Assessment Ratio	dec.		0.919866				27
Assessed Value	\$	1,130,124	1,130,124				28
Net Local & School Rate	mills		15.172679				29
Tax Equiv. Computed for Current Year	\$	17,147	17,147				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)	\$	17,147					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)	105,250	39,701	38
Overhead Conductors and Devices (365)	213,861	17,568	39
Underground Conduit (366)	32,951	16,457	40
Underground Conductors and Devices (367)	186,580	5,219	41
Line Transformers (368)	314,593	12,530	42
Services (369)	15,160	1,211	43
Meters (370)	38,506	2,073	44
Installations on Customers' Premises (371)	68		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	88,210	39,805	47
Total Distribution Plant	1,089,361	134,564	
GENERAL PLANT			
Land and Land Rights (389)	12,750		48
Structures and Improvements (390)	46,980		49
Office Furniture and Equipment (391)	1,733	809	50
Computer Equipment (391.1)	6,591	4,094	51
Transportation Equipment (392)	53,491		52
Stores Equipment (393)	206		53
Tools, Shop and Garage Equipment (394)	12,929	212	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)	980		143,971 38
Overhead Conductors and Devices (365)	145		231,284 39
Underground Conduit (366)			49,408 40
Underground Conductors and Devices (367)			191,799 41
Line Transformers (368)	1,300		325,823 42
Services (369)			16,371 43
Meters (370)			40,579 44
Installations on Customers' Premises (371)			68 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,630		126,385 47
Total Distribution Plant	4,055	0	1,219,870
GENERAL PLANT			
Land and Land Rights (389)			12,750 48
Structures and Improvements (390)			46,980 49
Office Furniture and Equipment (391)	160		2,382 50
Computer Equipment (391.1)	1,020		9,665 51
Transportation Equipment (392)			53,491 52
Stores Equipment (393)			206 53
Tools, Shop and Garage Equipment (394)			13,141 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	11,966	58
Other Tangible Property (399)	0		59
Total General Plant	139,214	17,081	
Total utility plant in service directly assignable	1,228,575	151,645	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	1,228,575	151,645	

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)			14,010 58
Other Tangible Property (399)			0 59
Total General Plant	1,180	0	155,115
Total utility plant in service directly assignable	5,235	0	1,374,985
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	5,235	0	1,374,985

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)		14.50	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)		4.75	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 Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

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	2,805	Wednesday	01/03/2001	11:00	1,342	1
February	02	3,006	Thursday	02/22/2001	11:00	1,228	2
March	03	2,684	Monday	03/05/2001	11:00	1,280	3
April	04	2,772	Monday	04/02/2001	11:00	1,098	4
May	05	2,372	Wednesday	05/23/2001	11:00	1,066	5
June	06	2,674	Wednesday	06/27/2001	14:00	1,075	6
July	07	2,783	Tuesday	07/31/2001	14:00	1,179	7
August	08	2,963	Tuesday	08/07/2001	12:00	1,211	8
September	09	2,448	Friday	09/07/2001	12:00	1,022	9
October	10	2,393	Thursday	10/25/2001	11:00	1,135	10
November	11	2,502	Tuesday	11/27/2001	12:00	1,094	11
December	12	2,540	Thursday	12/13/2001	11:00	1,287	12
Total		31,942				14,017	

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	14,017	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	14,017	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	12,995	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.)	27	22
Total Used by Company	27	23
Total Sold and Used	13,022	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	995	27
Total Energy Losses	995	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	7.0985%	29
Total Disposition of Energy	14,017	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)
Residential Sales				
RESIDENTIAL	RG-1	655	5,238	1
Total Sales for Residential Sales		655	5,238	
Commercial & Industrial				
SMALL POWER	CP-1	14	3,128	2
LARGE POWER	CP-2	2	778	3
GENERAL SINGLE AND THREE PHASE	GS-1	120	3,631	4
Total Sales for Commercial & Industrial		136	7,537	
Public Street & Highway Lighting				
ATHLETIC FIELD LIGHTING	MG-2	2	23	5
STREET AND AREA LIGHTING	MS-1	1	197	6
Total Sales for Public Street & Highway Lighting		3	220	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		794	12,995	

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)	
		294,365	53,233	347,598	1
0	0	294,365	53,233	347,598	
11,897		148,091	29,545	177,636	2
3,644		41,096	8,153	49,249	3
		190,881	37,415	228,296	4
15,541	0	380,068	75,113	455,181	
		1,337	218	1,555	5
		22,660	2,020	24,680	6
0	0	23,997	2,238	26,235	
				0	7
0	0	0	0	0	
15,541	0	698,430	130,584	829,014	

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	31,941				6
Average load factor	60.1194%				7
Total Cost of Purchased Power	576,860				8
Average cost per kWh	0.0412				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	787	555			12
February	712	516			13
March	746	534			14
April	636	462			15
May	658	408			16
June	647	429			17
July	679	500			18
August	752	459			19
September	561	461			20
October	699	436			21
November	623	471			22
December	620	667			23
Total kWh (000)	8,120	5,898			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							0
							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						0
						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	<u>Rated Unit Capacity</u>		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
				Total	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	<u>Rated Unit Capacity</u>		Total Rated	Total Maximum
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
		Total	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)	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		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	844	359	13,913	1
Acquired during year	37	20	635	2
Total	881	379	14,548	3
Retired during year	7	4	80	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	874	375	14,468	6
Number end of year accounted for as follows:				7
In customers' use	831	303	9,786	8
In utility's use	9	14	2,338	9
Inactive transformers on system			0	10
Locked meters on customers' premises				11
In stock	34	58	2,344	12
Total end of year	874	375	14,468	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	2,380	1
Sodium Vapor	150	64	51,264	2
Sodium Vapor	250	90	113,705	3
Sodium Vapor	400	16	30,064	4
Total		175	197,413	
Ornamental				
NONE		0	0	5
Total		0	0	
Other				
Other	67	16	3,984	6
Other	116	50	8,500	7
Other	165	12	7,398	8
Sodium Vapor	150	3	2,403	9
Total		81	22,285	

ELECTRIC OPERATING SECTION FOOTNOTES

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

Per review of rate order (docket 5760-ER-102) effective 1/20/98 the Athletic Field Lighting Service schedule number is MG-2.
