



3014 (02-02-05)

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, 2004

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: ROSEANN JOHNSON

Title: UTILITY CLERK

Office Address:

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

Telephone: (715) 687 - 4166

Fax Number: (715) 687 - 4435

E-mail Address: stratfordutility@tznet.com

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

Name: AIMEE MILLAN

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

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

Telephone: (608) 240 - 2404

Fax Number: (608) 249 - 8532

E-mail Address: amillan@virchowkrause.com

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

Name: PAUL PANKRATZ

Title: CHAIRMAN OF WATER AND ELECTRIC UTILITY COMMISSION

Office Address:

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

Telephone: (715) 687 - 4166

Fax Number: (715) 687 - 4435

E-mail Address: stratfordutility@tznet.com

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

IDENTIFICATION AND OWNERSHIP

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: stratfordutility@tznet.com

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

Names of members of utility commission/committee:

MR JOHN LEONHARDT,
MR WESLEY MANECKE
MR PAUL PANKRATZ, CHAIRMAN

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,253,010	1,173,572	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	961,371	903,935	2
Depreciation Expense (403)	81,250	70,828	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	52,295	53,368	5
Total Operating Expenses	1,094,916	1,028,131	
Net Operating Income	158,094	145,441	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	158,094	145,441	
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)	7,291	7,217	10
Miscellaneous Nonoperating Income (421)	41,957	18,018	11
Total Other Income	49,248	25,235	
Total Income	207,342	170,676	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,615)	0	12
Other Income Deductions (426)	11,168	8,472	13
Total Miscellaneous Income Deductions	4,553	8,472	
Income Before Interest Charges	202,789	162,204	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	21,131	24,504	14
Amortization of Debt Discount and Expense (428)	2,234	2,234	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	23,365	26,738	
Net Income	179,424	135,466	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,163,432	1,682,783	20
Balance Transferred from Income (433)	179,424	135,466	21
Miscellaneous Credits to Surplus (434)	0	345,183	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)	2,342,856	2,163,432	

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,253,010		1,253,010	1
Total (Acct. 400):	1,253,010	0	1,253,010	
Operation and Maintenance Expense (401-402):				
Derived	961,371		961,371	2
Total (Acct. 401-402):	961,371	0	961,371	
Depreciation Expense (403):				
Derived	81,250		81,250	3
Total (Acct. 403):	81,250	0	81,250	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	52,295		52,295	5
Total (Acct. 408):	52,295	0	52,295	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	158,094	0	158,094	

OTHER INCOME

Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	7,291	0	7,291 11
Total (Acct. 419):	7,291	0	7,291
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	30,429	30,429 12
Contributed Plant - Electric	██████████	11,408	11,408 13
MISCELLANEOUS - ELECTRIC	120	0	120 14
Total (Acct. 421):	120	41,837	41,957
TOTAL OTHER INCOME:	7,411	41,837	49,248
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(6,615)	██████████	(6,615) 15
NONE	0	0	0 16
Total (Acct. 425):	(6,615)	0	(6,615)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	5,157	5,157 17
Depreciation Expense on Contributed Plant - Electric	██████████	6,011	6,011 18
NONE	0	0	0 19
Total (Acct. 426):	0	11,168	11,168
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,615)	11,168	4,553
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	21,131	██████████	21,131 20
Total (Acct. 427):	21,131	0	21,131
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT ISSUANCE COSTS	2,234	██████████	2,234 21
Total (Acct. 428):	2,234	0	2,234
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 23
Total (Acct. 430):	0	0	0

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	23,365	0	23,365
NET INCOME:	148,755	30,669	179,424
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,808,897	354,535	2,163,432 26
Total (Acct. 216):	1,808,897	354,535	2,163,432
Balance Transferred from Income (433):			
Derived	148,755	30,669	179,424 27
Total (Acct. 433):	148,755	30,669	179,424
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,957,652	385,204	2,342,856

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

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	225,564	1,027,446	0	0	1,253,010	1
Less: interdepartmental sales	0	1,604	0	0	1,604	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		45			45	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	225,564	1,025,797	0	0	1,251,361	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. 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.
4. 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	52,354		52,354	1
Electric operating expenses	52,085		52,085	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	104,439	0	104,439	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.5	1
Electric	1.4	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,389,362	3,265,820	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,047,816	1,177,670	2
Net Utility Plant	2,341,546	2,088,150	
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)	5,507	0	6
Special Funds (125)	132,065	131,436	7
Total Other Property and Investments	143,472	137,336	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	106,757	201,001	8
Temporary Cash Investments (132)	92,817	91,494	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	131,468	103,337	11
Other Accounts Receivable (143)	20,092	16,299	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	128,712	115,405	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	3,504	4,514	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	483,350	532,050	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	5,957	8,191	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	5,957	8,191	
Total Assets and Other Debits	2,974,325	2,765,727	

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)	2,342,856	2,163,432	23
Total Proprietary Capital	2,411,107	2,231,683	
LONG-TERM DEBT			
Bonds (221)	360,000	435,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	360,000	435,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,882	26,942	28
Payables to Municipality (233)	16,671	13,763	29
Customer Deposits (235)			30
Taxes Accrued (236)	42,831	44,977	31
Interest Accrued (237)	6,206	7,462	32
Other Current and Accrued Liabilities (238)	2,494	1,816	33
Total Current and Accrued Liabilities	73,084	94,960	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	130,134	4,084	36
Total Deferred Credits	130,134	4,084	
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	
Total Liabilities and Other Credits	2,974,325	2,765,727	

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)	
First of Year:					
Total Utility Plant - First of Year	1,822,370	0	0	1,443,450	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,550,962	0	0	1,301,256	2
Utility Plant in Service - Contributed Plant (101.2)	351,150	0	0	185,994	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	1,902,112	0	0	1,487,250	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	345,407	0	0	550,468	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	70,914	0	0	81,027	13
Total Accumulated Provision	416,321	0	0	631,495	
Net Utility Plant	1,485,791	0	0	855,755	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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 (110.1)	371,452	665,445			1,036,897	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	37,642	43,608			81,250	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,953				1,953	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	319	1,050			1,369	10
Other credits (specify):						11
TRANSPORTATION CLEARING	1,956	8,028			9,984	12
					0	13
					0	14
					0	15
Total credits	41,870	52,686	0	0	94,556	16
Debits during year						17
Book cost of plant retired	5,090	98,187			103,277	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	62,825	69,476			132,301	21
					0	22
					0	23
					0	24
Total debits	67,915	167,663	0	0	235,578	25
Balance end of year (110.1)	345,407	550,468	0	0	895,875	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

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 (110.1)	65,757	75,016			140,773	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,157	6,011			11,168	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	5,157	6,011	0	0	11,168	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	70,914	81,027	0	0	151,941	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

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					<u>0</u>	<u>0</u>

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

**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	5,957	1
Total			<u><u>5,957</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

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)	
WATER REVENUE BONDS	09/01/1992	09/01/2008	6.10%	145,000	1
Electric system revenue bonds	09/01/1998	09/01/2008	4.30%	215,000	2
Total Bonds (Account 221):				360,000	

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	44,977	1
Accruals:		
Charged water department expense	27,959	2
Charged electric department expense	24,336	3
Charged sewer department expense	463	4
Other (explain):		
NONE		5
Total Accruals and other credits	52,758	
Taxes paid during year:		
County, state and local taxes	44,977	6
Social Security taxes	8,194	7
PSC Remainder Assessment	1,398	8
Other (explain):		
GROSS RECEIPTS TAX	335	9
Total payments and other debits	54,904	
Balance end of year	42,831	

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)					
1992 REVENUE BONDS	3,645	10,325	10,935	3,035	1
1998 revenue bonds	3,817	10,806	11,452	3,171	2
Subtotal	7,462	21,131	22,387	6,206	
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	7,462	21,131	22,387	6,206	

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):		
SPECIAL ASSESSMENTS RECEIVABLE	5,507	2
Total (Acct. 124):	5,507	
Special Funds (125):		
WATER REVENUE BOND REDEMPTION FUND	21,305	3
WATER REVENUE BOND RESERVE FUND	37,500	4
ELECTRIC REVENUE BOND REDEMPTION FUND	28,260	5
ELECTRIC REVENUE BOND RESERVE FUND	45,000	6
Total (Acct. 125):	132,065	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,809	8
Electric	117,659	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	131,468	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	16,671	12
Merchandising, jobbing and contract work		13
Other (specify):		
INTEREST RECEIVABLE	255	14
TRANSFORMER MAINTENANCE BILLED TO UTILITY CUSTOMER	3,166	15
Total (Acct. 143):	20,092	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS ON TAX ROLL	379	16
SPECIAL ASSESSMENT ON TAX ROLL	3,691	17
2004 PUBLIC FIRE PROTECTION	84,325	18
DECEMBER 2004 PAYROLL OWED BY VILLAGE	31,024	19
2004 JOINT METER COSTS OWED BY SEWER	9,258	20
DECEMBER 2004 PHONE EXPENSE OWED BY SEWER	35	21
Total (Acct. 145):	128,712	

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	1,325	22
PREPAID SOFTWARE SUPPORT COSTS RELATED TO JAN-JUNE 2005	2,179	23
Total (Acct. 165):	3,504	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		25
Total (Acct. 183):	0	
Payables to Municipality (233):		
DECEMBER 2004 SEWER BILLING	16,671	26
Total (Acct. 233):	16,671	
Other Deferred Credits (253):		
Regulatory Liability	125,686	27
PUBLIC BENEFIT CHARGES	4,448	28
Total (Acct. 253):	130,134	

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 contributed plant in service, 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 (101.1)	1,526,305	1,285,060	0	0	2,811,365	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	358,429	607,956	0	0	966,385	4
Customer Advances for Construction					0	5
Regulatory Liability	29,842	33,001	0	0	62,843	6
					0	7
Average Net Rate Base	1,138,034	644,103	0	0	1,782,137	
Net Operating Income	43,879	114,215	0	0	158,094	8
Net Operating Income as a percent of Average Net Rate Base	3.86%	17.73%	N/A	N/A	8.87%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	62,825	69,476	0	0	132,301	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	3,141	3,474			6,615	4
Other (specify):						
NONE					0	5
Balance End of Year	59,684	66,002	0	0	125,686	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Explained in detail on schedule.

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Utility Commission
Village of Stratford, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Stratford Municipal Water and Electric Utility, an enterprise fund of the Village of Stratford as of December 31, 2004 and 2003, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2004 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

Madison, Wisconsin
February 22, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	221,654	220,904	1
Total Sales of Water	221,654	220,904	
Other Operating Revenues			
Forfeited Discounts (470)	262	268	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	1,200	1,388	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,448	2,566	6
Total Other Operating Revenues	3,910	4,222	
Total Operating Revenues	225,564	225,126	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	9,310	8,467	7
Pumping Expenses (620-625)	18,584	15,595	8
Water Treatment Expenses (630-635)	9,259	9,188	9
Transmission and Distribution Expenses (640-655)	20,832	50,257	10
Customer Accounts Expenses (901-904)	3,517	3,275	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	54,582	47,370	13
Total Operation and Maintenance Expenses	116,084	134,152	
Other Operating Expenses			
Depreciation Expense (403)	37,642	27,763	14
Amortization Expense (404-407)		0	15
Taxes (408)	27,959	29,150	16
Total Other Operating Expenses	65,601	56,913	
Total Operating Expenses	181,685	191,065	
NET OPERATING INCOME	43,879	34,061	

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	1	10	48	1
Commercial	1	30	109	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	40	157	
Metered Sales to General Customers (461)				
Residential	453	18,278	86,022	4
Commercial	74	9,066	31,167	5
Industrial	8	1,040	5,102	6
Total Metered Sales to General Customers (461)	535	28,384	122,291	
Private Fire Protection Service (462)	5		5,676	7
Public Fire Protection Service (463)	1		84,325	8
Other Sales to Public Authorities (464)	4	2,007	9,205	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	547	30,431	221,654	

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 or Fd-1)	84,325	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)	84,325	
Forfeited Discounts (470):		
Customer late payment charges	262	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	262	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
SHOP RENT FROM VILLAGE	1,200	8
Total Rents from Water Property (472)	1,200	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,935	10
Other (specify): MISCELLANEOUS FAX CHARGES, RECONNECTION FEES, FROST PLATE FEES, ETC.	513	11
Total Other Water Revenues (474)	2,448	

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)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	8,247	7,749	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	310	310	3
Maintenance of Water Source Plant (605)	753	408	4
Total Source of Supply Expenses	9,310	8,467	
PUMPING EXPENSES			
Operation Labor (620)	8,247	7,749	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	6,881	6,610	7
Operation Supplies and Expenses (623)	432	162	8
Maintenance of Pumping Plant (625)	3,024	1,074	9
Total Pumping Expenses	18,584	15,595	
WATER TREATMENT EXPENSES			
Operation Labor (630)	8,247	7,749	10
Chemicals (631)	946	1,315	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	66	124	13
Total Water Treatment Expenses	9,259	9,188	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	8,247	7,749	14
Operation Supplies and Expenses (641)	5,494	3,520	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,163	12,347	16
Maintenance of Mains (651)	3,240	24,828	17
Maintenance of Services (652)	212	995	18
Maintenance of Meters (653)	960	195	19
Maintenance of Hydrants (654)	516	623	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	20,832	50,257	

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)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,337	2,250	22
Accounting and Collecting Labor (902)		0	23
Supplies and Expenses (903)	1,180	990	24
Uncollectible Accounts (904)	0	35	25
Total Customer Accounts Expenses	3,517	3,275	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	14,749	15,150	27
Office Supplies and Expenses (921)	2,219	2,139	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	5,398	7,838	30
Property Insurance (924)	1,214	492	31
Injuries and Damages (925)	1,912	2,748	32
Employee Pensions and Benefits (926)	13,011	14,390	33
Regulatory Commission Expenses (928)	11,883	0	34
Miscellaneous General Expenses (930)	566	572	35
Transportation Expenses (933)	3,630	4,041	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	54,582	47,370	
Total Operation and Maintenance Expenses	116,084	134,152	

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)	This Year (c)	Last Year (d)	
Property Tax Equivalent		23,900	25,333	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		463	485	2
Net property tax equivalent		23,437	24,848	
Social Security		4,254	4,046	3
PSC Remainder Assessment		268	256	4
Other (specify): NONE			0	5
Total tax expense		27,959	29,150	

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 (total of utility financed and contributed plant), 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		0.254707				3
County tax rate	mills		7.406266				4
Local tax rate	mills		5.467866				5
School tax rate	mills		9.627807				6
Voc. school tax rate	mills		2.466296				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.222942				10
Less: state credit	mills		1.234932				11
Net tax rate	mills		23.988010				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.467866				14
Combined School Tax Rate	mills		12.094103				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.561969				17
Total Tax Rate	mills		25.222942				18
Ratio of Local and School Tax to Total	dec.		0.696270				19
Total tax net of state credit	mills		23.988010				20
Net Local and School Tax Rate	mills		16.702123				21
Utility Plant, Jan. 1	\$	1,822,370	1,822,370				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,822,370	1,822,370				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,822,370	1,822,370				26
Assessment Ratio	dec.		0.785221				27
Assessed Value	\$	1,430,963	1,430,963				28
Net Local & School Rate	mills		16.702123				29
Tax Equiv. Computed for Current Year	\$	23,900	23,900				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)	\$	23,900					34

WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	143,536		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	143,536	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)	47,511		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	607		20
Total Pumping Plant	190,921	0	
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	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

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)			143,536 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	143,536
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)			47,511 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			607 20
Total Pumping Plant	0	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

WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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			
Land and Land Rights (340)	1,794		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	107,170	2,500	26
Transmission and Distribution Mains (343)	695,983	36,766	27
Fire Mains (344)	0		28
Services (345)	87,994	12,080	29
Meters (346)	70,556	1,544	30
Hydrants (348)	72,030	8,850	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,035,527	61,740	
GENERAL PLANT			
Land and Land Rights (389)	12,500		33
Structures and Improvements (390)	15,956		34
Office Furniture and Equipment (391)	2,048		35
Computer Equipment (391.1)	16,287	923	36
Transportation Equipment (392)	13,016		37
Stores Equipment (393)	2,471		38
Tools, Shop and Garage Equipment (394)	19,953		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	14,615		41
Communication Equipment (397)	2,022		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	975		44
Other Tangible Property (399)	0		45
Total General Plant	99,843	923	
Total utility plant in service directly assignable	1,501,649	62,663	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,501,649	62,663	

**WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			1,794 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			109,670 26
Transmission and Distribution Mains (343)		(8,260)	724,489 27
Fire Mains (344)			0 28
Services (345)	3,080		96,994 29
Meters (346)	610		71,490 30
Hydrants (348)	380		80,500 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	4,070	(8,260)	1,084,937
GENERAL PLANT			
Land and Land Rights (389)			12,500 33
Structures and Improvements (390)			15,956 34
Office Furniture and Equipment (391)			2,048 35
Computer Equipment (391.1)	1,020		16,190 36
Transportation Equipment (392)			13,016 37
Stores Equipment (393)			2,471 38
Tools, Shop and Garage Equipment (394)			19,953 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			14,615 41
Communication Equipment (397)			2,022 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			975 44
Other Tangible Property (399)			0 45
Total General Plant	1,020	0	99,746
Total utility plant in service directly assignable	5,090	(8,260)	1,550,962
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	5,090	(8,260)	1,550,962

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	0		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	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

**WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--**

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)			0 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	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	263,730	12,669	27
Fire Mains (344)	0		28
Services (345)	29,883	6,850	29
Meters (346)	0		30
Hydrants (348)	27,108	2,650	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	320,721	22,169	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	320,721	22,169	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	320,721	22,169	

**WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		8,260	284,659 27
Fire Mains (344)			0 28
Services (345)			36,733 29
Meters (346)			0 30
Hydrants (348)			29,758 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	8,260	351,150
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	8,260	351,150
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	8,260	351,150

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 Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			3,217	3,217	1
February			3,020	3,020	2
March			2,945	2,945	3
April			3,040	3,040	4
May			3,116	3,116	5
June			2,814	2,814	6
July			2,829	2,829	7
August			2,631	2,631	8
September			2,547	2,547	9
October			2,899	2,899	10
November			2,503	2,503	11
December			2,659	2,659	12
Total annual pumpage	0	0	34,220	34,220	
Less: Water sold				30,431	13
Volume pumped but not sold				3,789	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				949	16
Volume related to equipment/system malfunction				847	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,796	19
Volume pumped but unaccounted for				1,993	20
Percent of water lost				6%	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.)				269	23
Date of maximum: 10/19/2004					24
Cause of maximum:					25
Flushing mains and hydrants					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				41	26
Date of minimum: 7/28/2004					27
Total KWH used for pumping for the year				71,374	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
WEST BALSAM STREET	#9	284	8	0	No	6

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 10
Year Installed	2000	1990	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	8	5	13

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 23
Year Installed	2000	1997		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	4	1		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 (actual)	40,000	150,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	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	43,435	453	0	0	43,888	2
M	D	8.000	17,027	1,245	0	0	18,272	3
M	D	10.000	8,052	0	0	0	8,052	4
Total Within Municipality			68,914	1,698	0	0	70,612	
Total Utility			68,914	1,698	0	0	70,612	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	243	29	0	0	272	2	1
L	0.750	19	0	19	0	0		2
M	1.000	241	0	0	0	241	42	3
P	1.000	1	0	0	0	1		4
M	1.250	4	0	0	0	4		5
M	1.500	8	0	0	0	8		6
M	2.000	7	0	0	0	7		7
P	2.000	2	0	0	0	2		8
M	3.000	2	0	0	0	2		9
M	4.000	1	0	0	0	1		10
M	6.000	6	1	0	0	7		11
M	8.000	2	0	0	0	2		12
Total Utility		536	30	19	0	547	44	

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	562	6	18	0	550	85	1
1.000	26	0	0	0	26	0	2
1.500	9	1	1	0	9	7	3
2.000	12	1	0	0	13	12	4
3.000	4	0	0	0	4	4	5
4.000	2	0	0	0	2	1	6
Total:	615	8	19	0	604	109	

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	451	58	6	8	1	26	550	1
1.000	2	13	1	2	0	8	26	2
1.500	0	4	0	3	1	1	9	3
2.000	0	3	4	3	2	1	13	4
3.000	0	0	0	0	2	2	4	5
4.000	0	0	0	1	0	1	2	6
Total:	453	78	11	17	6	39	604	

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	97	4	1	3	103	2
Total Fire Hydrants	98	4	1	3	104	
Flushing Hydrants						
	3		1		2	3
Total Flushing Hydrants	3	0	1	0	2	

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:	106
Number of distribution system valves end of year:	154
Number of distribution valves operated during year:	77

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

A/C 650 - Maintenance of Distribution Reservoirs - During 2003, \$11,500 spent to power wash and inspect water tower.

A/C 651 - Maintenance of Mains - During 2003, \$8497 was spent on patching and related main break costs; \$8050 spent to comply with DNR requirements which required mains to be re-routed away from manholes.

A/C 928 - Regulatory Commission Expense - During 2004 the utility filed a water rate application with the PSC. Costs include consultant and PSC costs.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Adjustment of \$8260 represents main costs recorded in 2002 and assessed to a customer in 2004. The amount is now classified as contributed plant.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Adjustment of \$8260 represents main costs recorded in 2002 and assessed to a customer in 2004. The amount is classified to contributed plant from utility financed plant.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

1245' of 8" main and 53' of 6" main paid for using utility funds. 400' of 6" main funded through developer contributions.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Ten 1" services funded through developer contributions. Nineteen 1" and one 6" service paid for using utility funds.

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes, all station meters are tested in compliance with PSC requirements.

Hydrants and Distribution System Valves (Page W-20)

Explain all reported Adjustments.

Adjustments made to reconcile to utility listing of all hydrants in service at 12/31/04.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	1,021,593	942,574	1
Total Sales of Electricity	1,021,593	942,574	
Other Operating Revenues			
Forfeited Discounts (450)	2,396	1,946	2
Miscellaneous Service Revenues (451)	12	386	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	3,250	3,366	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	195	174	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	5,853	5,872	
Total Operating Revenues	1,027,446	948,446	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	723,394	659,810	9
Transmission Expenses (550-553)	0	6,127	10
Distribution Expenses (560-576)	57,868	33,484	11
Customer Accounts Expenses (901-904)	4,336	5,419	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	59,689	64,943	14
Total Operation and Maintenance Expenses	845,287	769,783	
Other Expenses			
Depreciation Expense (403)	43,608	43,065	15
Amortization Expense (404-407)		0	16
Taxes (408)	24,336	24,218	17
Total Other Expenses	67,944	67,283	
Total Operating Expenses	913,231	837,066	
NET OPERATING INCOME	114,215	111,380	

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	2,396	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	2,396	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	12	3
Total Miscellaneous Service Revenues (451)	12	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	2,050	5
GARAGE RENTAL	1,200	6
Total Rent from Electric Property (454)	3,250	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT	195	8
Total Other Electric Revenues (456)	195	
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)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	723,394	659,753	15
Other Expenses (546)		57	16
Total Other Power Supply Expenses	723,394	659,810	
Total Power Production Expenses	723,394	659,810	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0	3,637	17
Operation Supplies and Expenses (551)	0	2,490	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)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)	0	0	19
Total Transmission Expenses	0	6,127	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	31,135	20,620	20
Line and Station Labor (561)		0	21
Line and Station Supplies and Expenses (562)	3,631	0	22
Street Lighting and Signal System Expenses (565)		0	23
Meter Expenses (566)		0	24
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)		0	26
Maintenance of Structures and Equipment (571)		968	27
Maintenance of Lines (572)	18,312	6,115	28
Maintenance of Line Transformers (573)	1,269	2,227	29
Maintenance of Street Lighting and Signal Systems (574)	1,257	2,090	30
Maintenance of Meters (575)	2,264	1,464	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	57,868	33,484	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,111	3,462	33
Accounting and Collecting Labor (902)		0	34
Supplies and Expenses (903)	1,180	1,455	35
Uncollectible Accounts (904)	45	502	36
Total Customer Accounts Expenses	4,336	5,419	
SALES EXPENSES			
Sales Expenses (910)		0	37
Total Sales Expenses	0	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)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	17,325	19,159	38
Office Supplies and Expenses (921)	2,775	1,885	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	12,220	17,530	41
Property Insurance (924)	366	132	42
Injuries and Damages (925)	1,248	1,687	43
Employee Pensions and Benefits (926)	13,060	11,161	44
Regulatory Commission Expenses (928)		0	45
Miscellaneous General Expenses (930)	736	2,684	46
Transportation Expenses (933)	11,959	10,705	47
Maintenance of General Plant (935)		0	48
Total Administrative and General Expenses	59,689	64,943	
Total Operation and Maintenance Expenses	845,287	769,783	

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)	This Year (c)	Last Year (d)	
Property Tax Equivalent		18,931	19,644	1
Social Security		3,940	3,214	2
Wisconsin Gross Receipts Tax		335	322	3
PSC Remainder Assessment		1,130	1,038	4
Other (specify): NONE			0	5
Total tax expense		24,336	24,218	

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 (total of utility financed and contributed plant), 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							
State tax rate	mills		0.254707				2
County tax rate	mills		7.406266				3
Local tax rate	mills		5.467866				4
School tax rate	mills		9.627807				5
Voc. school tax rate	mills		2.466296				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		25.222942				9
Less: state credit	mills		1.234932				10
Net tax rate	mills		23.988010				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		5.467866				12
Combined School Tax Rate	mills		12.094103				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		17.561969				15
Total Tax Rate	mills		25.222942				16
Ratio of Local and School Tax to Total	dec.		0.696270				17
Total tax net of state credit	mills		23.988010				18
Net Local and School Tax Rate	mills		16.702123				19
Utility Plant, Jan. 1	\$	1,443,450	1,443,450				20
Materials & Supplies	\$	0	0				21
Subtotal	\$	1,443,450	1,443,450				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	1,443,450	1,443,450				24
Assessment Ratio	dec.		0.785221				25
Assessed Value	\$	1,133,427	1,133,427				26
Net Local & School Rate	mills		16.702123				27
Tax Equiv. Computed for Current Year	\$	18,931	18,931				28
Tax Equivalent per 1994 PSC Report	\$	12,550					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	18,931					31

ELECTRIC UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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			
Land and Land Rights (350)	0		25
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)	107,596	40,597	38
Overhead Conductors and Devices (365)	172,478	27,119	39
Underground Conduit (366)	39,840		40
Underground Conductors and Devices (367)	150,808	2,095	41
Line Transformers (368)	341,345	58,079	42
Services (369)	17,843		43
Meters (370)	42,513	903	44
Installations on Customers' Premises (371)	68		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	126,385	863	47
Total Distribution Plant	1,093,058	129,656	
GENERAL PLANT			
Land and Land Rights (389)	12,750		48
Structures and Improvements (390)	46,980		49
Office Furniture and Equipment (391)	2,918		50
Computer Equipment (391.1)	15,989	923	51
Transportation Equipment (392)	53,491		52
Stores Equipment (393)	687		53
Tools, Shop and Garage Equipment (394)	13,141		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
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		0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	2,005		146,188 38
Overhead Conductors and Devices (365)	1,327		198,270 39
Underground Conduit (366)			39,840 40
Underground Conductors and Devices (367)			152,903 41
Line Transformers (368)			399,424 42
Services (369)			17,843 43
Meters (370)	280		43,136 44
Installations on Customers' Premises (371)			68 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			127,248 47
Total Distribution Plant	97,167	0	1,125,547
GENERAL PLANT			
Land and Land Rights (389)			12,750 48
Structures and Improvements (390)			46,980 49
Office Furniture and Equipment (391)			2,918 50
Computer Equipment (391.1)	1,020		15,892 51
Transportation Equipment (392)			53,491 52
Stores Equipment (393)			687 53
Tools, Shop and Garage Equipment (394)			13,141 54

ELECTRIC UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	15,284		56
Communication Equipment (397)	1,431		57
Miscellaneous Equipment (398)	13,135		58
Other Tangible Property (399)	0		59
Total General Plant	175,806	923	
Total utility plant in service directly assignable	1,268,864	130,579	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	1,268,864	130,579	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			15,284 56
Communication Equipment (397)			1,431 57
Miscellaneous Equipment (398)			13,135 58
Other Tangible Property (399)			0 59
Total General Plant	1,020	0	175,709
Total utility plant in service directly assignable	98,187	0	1,301,256
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	98,187	0	1,301,256

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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			
Land and Land Rights (350)	0		25
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)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	36,375		38
Overhead Conductors and Devices (365)	58,016		39
Underground Conduit (366)	12,483		40
Underground Conductors and Devices (367)	67,712	11,408	41
Line Transformers (368)	0		42
Services (369)	0		43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
Total Distribution Plant	174,586	11,408	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
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)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			36,375 38
Overhead Conductors and Devices (365)			58,016 39
Underground Conduit (366)			12,483 40
Underground Conductors and Devices (367)			79,120 41
Line Transformers (368)			0 42
Services (369)			0 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	0	185,994
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

**ELECTRIC UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	0	
Total utility plant in service directly assignable	174,586	11,408	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 174,586	 11,408	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	185,994
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	185,994

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)	
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)			
Primary Distribution System Voltage(s) -- Urban							
Pole Lines							
2.4/4.16 kV (4kV)	14		1	(3)	10	1	
7.2/12.5 kV (12kV)					0	2	
14.4/24.9 kV (25kV)	5	2			7	3	
Other:							
NONE					0	4	
Underground Lines							
2.4/4.16 kV (4kV)				1	1	5	
7.2/12.5 kV (12kV)					0	6	
14.4/24.9 kV (25kV)		1		1	2	7	
Other:							
NONE					0	8	
Primary Distribution System Voltage(s) -- Rural							
Pole Lines							
2.4/4.16 kV (4kV)					0	9	
7.2/12.5 kV (12kV)					0	10	
14.4/24.9 kV (25kV)					0	11	
Other:							
NONE					0	12	
Underground Lines							
2.4/4.16 kV (4kV)					0	13	
7.2/12.5 kV (12kV)					0	14	
14.4/24.9 kV (25kV)					0	15	
Other:							
NONE					0	16	
Transmission System							
Pole Lines							
34.5 kV					0	17	
69 kV					0	18	
115 kV					0	19	
138 kV					0	20	
Other:							
NONE					0	21	
Underground Lines							
34.5 kV					0	22	
69 kV					0	23	
115 kV					0	24	
138 kV					0	25	
Other:							
NONE					0	26	

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	2,359	Friday	01/23/2004	12:00	1,476	1
February	02	2,359	Wednesday	02/04/2004	11:00	1,287	2
March	03	2,359	Thursday	03/11/2004	11:00	1,328	3
April	04	2,359	Monday	04/26/2004	11:00	1,146	4
May	05	2,391	Thursday	05/20/2004	11:00	1,130	5
June	06	2,391	Tuesday	06/08/2004	14:00	1,167	6
July	07	2,391	Tuesday	07/20/2004	14:00	1,228	7
August	08	2,391	Tuesday	08/03/2004	14:00	1,174	8
September	09	2,391	Thursday	09/02/2004	14:00	1,202	9
October	10	2,391	Tuesday	10/19/2004	11:00	1,200	10
November	11	2,391	Tuesday	11/30/2004	11:00	1,252	11
December	12	2,391	Monday	12/20/2004	11:00	1,508	12
Total		28,564				15,098	

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	15,098	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	15,098	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	14,065	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)	22	21
Total Used by Company	22	22
Total Sold and Used	14,087	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	1,011	25
Total Energy Losses	1,011	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.6963%	27
Total Disposition of Energy	15,098	28

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)	
Residential Sales				
RESIDENTIAL	RG-1	666	5,434	1
Total Sales for Residential Sales		666	5,434	
Commercial & Industrial				
SMALL POWER	CP-1	12	3,633	2
LARGE POWER	CP-2	2	954	3
GENERAL SERVICE	GS-1	134	3,786	4
Total Sales for Commercial & Industrial		148	8,373	
Public Street & Highway Lighting				
ATHLETIC FIELD LIGHTING	MG-1	2	24	5
STREET LIGHTING	MS-1	2	234	6
Total Sales for Public Street & Highway Lighting		4	258	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		818	14,065	

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)	
		305,571	112,890	418,461	1
0	0	305,571	112,890	418,461	
14,083		152,068	76,418	228,486	2
5,336	5,705	45,271	20,093	65,364	3
		197,046	78,645	275,691	4
19,419	5,705	394,385	175,156	569,541	
		1,389	510	1,899	5
		26,913	4,779	31,692	6
0	0	28,302	5,289	33,591	
				0	7
0	0	0	0	0	
19,419	5,705	728,258	293,335	1,021,593	

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	28,564				6
Average load factor	72.4065%				7
Total Cost of Purchased Power	723,394				8
Average cost per kWh	0.0479				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	822	654			12
February	729	558			13
March	809	518			14
April	679	467			15
May	640	490			16
June	713	454			17
July	710	518			18
August	697	477			19
September	709	493			20
October	697	503			21
November	704	548			22
December	838	671			23
Total kWh (000)	8,747	6,351			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	<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 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		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	892	378	14,768	1
Acquired during year	29	27	1,240	2
Total	921	405	16,008	3
Retired during year	26			4
Sales, transfers or adjustments increase (decrease)	12			5
Number end of year	907	405	16,008	6
Number end of year accounted for as follows:				7
In customers' use	855	286	9,730	8
In utility's use	7	13	2,308	9
				10
Locked meters on customers' premises				11
In stock	45	106	3,970	12
Total end of year	907	405	16,008	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	4	2,312	1
Sodium Vapor	150	40	34,442	2
Sodium Vapor	250	29	35,481	3
Sodium Vapor	400	16	35,321	4
Total		89	107,556	
Ornamental				
Sodium Vapor	100	1	578	5
Sodium Vapor	150	26	22,386	6
Sodium Vapor	250	61	74,634	7
Total		88	97,598	
Other				
Other	67	16	879	8
Other	116	50	5,481	9
Other	165	12	1,624	10
Sodium Vapor	150	3	2,628	11
Total		81	10,612	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

A/C 560 - Distribution Labor Expenses - All labor expense booked to transmission labor has been reallocated to distribution labor in 2004 as the utility has no transmission assets and therefore no corresponding expenses. In addition, village employees record time based on projects worked on - during 2004, more time spent for the electric utility as cleanup for the upgrade projects.

A/C 572 - Maintenance of Lines - \$15,837 spent in 2004 as part of the WPS project of converting section of 2.4kv system to 24.9 kv; the remaining portion of project booked to capital.

A/C 923 - The utility incurred legal expenses in 2004 as part of the FERC case against WPS; in addition, costs incurred for split of utility financed and contributed plant to comply with PSC requirements.

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Additions for any Accounts exceed \$50,000, please explain.

A/C 368 - Addition of \$58,079 represents 27 transformer replacements (no retirements as the utility still has ownership of all transformers replaced; they are expected to be disposed of during 2005).

If Retirements for any Accounts exceed \$50,000, please explain.

A/C 362 - Retirement of \$93,555 represents entire station equipment balance as the utility dismantled its substation in approximately 1991, however no retirement was ever made.
