



3014 (02-02-05)

ANNUAL REPORT

OF

Name: ARCADIA ELECTRIC AND WATER UTILITY

Principal Office: 203 WEST MAIN STREET
ARCADIA, WI 54612

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.

SIGNATURE PAGE

I ANGELA BERG of
(Person responsible for accounts)

ARCADIA ELECTRIC AND WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/18/2005
(Date)

CLERK TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ARCADIA ELECTRIC AND WATER UTILITY

Utility Address: 203 WEST MAIN STREET
ARCADIA, WI 54612

When was utility organized? 1/1/1903

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ANGELA BERG

Title: CITY CLERK

Office Address:

203 WEST MAIN STREET
ARCADIA, WI 54612

Telephone: (608) 323 - 3359

Fax Number: (608) 323 - 3242

E-mail Address: angelakberg@yahoo.com

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

Name: JOHN E. VIG, CPA

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC

117 W. COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: MR. GERALD MEYERS

Title: UTILITY COMMISSIONER

Office Address:

203 WEST MAIN STREET
ARCADIA, WI 54612

Telephone: (608) 323 - 3359

Fax Number: (608) 323 - 3242

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JOHN E. VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC
117 W. COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

Date of most recent audit report: 1/13/2005

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: JAMES LISOWSKI

Title: WATER DEPARMENT SUPERINTENDENT

Office Address:
203 WEST MAIN STREET
ARCADIA, WI 54612

Telephone: (608) 323 - 3359

Fax Number: (608) 323 - 3242

E-mail Address: rkdwater@trivest.net

Name: TIM PUTZ

Title: ELECTRIC DEPARMENT SUPERINTENDENT

Office Address:
203 WEST MAIN STREET
ARCADIA, WI 54612

Telephone: (608) 323 - 3359

Fax Number: (608) 323 - 3242

E-mail Address: aeutjp@trivest.net

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- MR CRAIG BAWEK
- MR GERALD MEYERS, CHAIRMAN
- MR ROLAND THOMAS

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,235,006	4,038,459	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,003,029	2,813,206	2
Depreciation Expense (403)	411,876	386,967	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	399,418	357,992	5
Total Operating Expenses	3,814,323	3,558,165	
Net Operating Income	420,683	480,294	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	420,683	480,294	
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)	45,528	51,061	10
Miscellaneous Nonoperating Income (421)	116,352	394,344	11
Total Other Income	161,880	445,405	
Total Income	582,563	925,699	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(23,187)	0	12
Other Income Deductions (426)	33,677	25,170	13
Total Miscellaneous Income Deductions	10,490	25,170	
Income Before Interest Charges	572,073	900,529	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	226,108	245,919	14
Amortization of Debt Discount and Expense (428)	18,570	22,163	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	19,500	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	264,178	268,082	
Net Income	307,895	632,447	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,360,599	4,174,045	20
Balance Transferred from Income (433)	307,895	632,447	21
Miscellaneous Credits to Surplus (434)	0	1,554,107	22
Miscellaneous Debits to Surplus--Debit (435)	463,744	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)	6,204,750	6,360,599	

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	4,235,006		4,235,006	1
Total (Acct. 400):	4,235,006	0	4,235,006	
Operation and Maintenance Expense (401-402):				
Derived	3,003,029		3,003,029	2
Total (Acct. 401-402):	3,003,029	0	3,003,029	
Depreciation Expense (403):				
Derived	411,876		411,876	3
Total (Acct. 403):	411,876	0	411,876	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	399,418		399,418	5
Total (Acct. 408):	399,418	0	399,418	
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:	420,683	0	420,683	
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	
Interest and Dividend Income (419):				
WATER UTILITY INTEREST ON CASH AND INVESTMENTS	25,159	0	25,159	11

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):			
ELECTRIC UTILITY INTEREST ON CASH AND INVESTMEN	20,369	0	20,369 12
Total (Acct. 419):	45,528	0	45,528
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	116,352	116,352 13
Contributed Plant - Electric	[REDACTED]		0 14
NONE	0	0	0 15
Total (Acct. 421):	0	116,352	116,352
TOTAL OTHER INCOME:	45,528	116,352	161,880
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(23,187)	[REDACTED]	(23,187) 16
NONE	0	0	0 17
Total (Acct. 425):	(23,187)	0	(23,187)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	22,296	22,296 18
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	11,381	11,381 19
NONE	0	0	0 20
Total (Acct. 426):	0	33,677	33,677
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(23,187)	33,677	10,490
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	226,108	[REDACTED]	226,108 21
Total (Acct. 427):	226,108	0	226,108
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	18,570	[REDACTED]	18,570 22
Total (Acct. 428):	18,570	0	18,570
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 23
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 24
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	19,500		19,500 25
Total (Acct. 431):	19,500	0	19,500
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	264,178	0	264,178
NET INCOME:	225,220	82,675	307,895
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,437,318	1,923,281	6,360,599 27
Total (Acct. 216):	4,437,318	1,923,281	6,360,599
Balance Transferred from Income (433):			
Derived	225,220	82,675	307,895 28
Total (Acct. 433):	225,220	82,675	307,895
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
CORRECTION OF 2003 DOCKET 05-US-105	0	463,744	463,744 30
Total (Acct. 435)--Debit:	0	463,744	463,744
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,662,538	1,542,212	6,204,750

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):						
NONE					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	811,220	3,423,786	0	0	4,235,006	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	811,220	3,423,786	0	0	4,235,006	

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	170,239		170,239	1
Electric operating expenses	360,639		360,639	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	39,390		39,390	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	446		446	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	570,714	0	570,714	

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	3	1
Electric	6.9	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)	17,375,643	17,017,402	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	6,617,944	6,198,039	2
Net Utility Plant	10,757,699	10,819,363	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	811,642	1,703,955	7
Total Other Property and Investments	811,642	1,703,955	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	966,100	360,936	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	366,226	375,595	11
Other Accounts Receivable (143)	3,289	5,961	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	22,286	22,286	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	176,924	172,554	15
Prepayments (165)	27,587	28,925	16
Other Current and Accrued Assets (170)	984	622	17
Total Current and Accrued Assets	1,518,824	922,307	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	146,390	159,883	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	146,390	159,883	
Total Assets and Other Debits	13,234,555	13,605,508	

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)	1,275,426	1,275,426	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	6,204,750	6,360,599	23
Total Proprietary Capital	7,480,176	7,636,025	
LONG-TERM DEBT			
Bonds (221)	4,924,877	5,460,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	4,924,877	5,460,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	200,677	377,355	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	125,986	85,692	31
Interest Accrued (237)	19,427	18,214	32
Other Current and Accrued Liabilities (238)	20,725	7,947	33
Total Current and Accrued Liabilities	366,815	489,208	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	462,687	20,275	36
Total Deferred Credits	462,687	20,275	
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	13,234,555	13,605,508	

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	6,302,637	0	0	10,714,765	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)	4,712,735	0	0	10,569,037	2
Utility Plant in Service - Contributed Plant (101.2)	1,769,735	0	0	295,068	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)	29,068				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	6,511,538	0	0	10,864,105	
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)	941,218	0	0	5,154,133	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	367,573	0	0	155,020	13
Total Accumulated Provision	1,308,791	0	0	5,309,153	
Net Utility Plant	5,202,747	0	0	5,554,952	

**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)	844,710	4,864,415			5,709,125	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	93,378	318,498			411,876	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,456				4,456	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	260	2,250			2,510	10
Other credits (specify):						11
CORRECTION OF 2003 DOCKET 05	331,487	132,257			463,744	12
					0	13
					0	14
					0	15
Total credits	429,581	453,005	0	0	882,586	16
Debits during year						17
Book cost of plant retired	1,585	29,436			31,021	18
Cost of removal		1,594			1,594	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	331,487	132,257			463,744	21
ROUNDING	1				1	22
					0	23
					0	24
Total debits	333,073	163,287	0	0	496,360	25
Balance end of year (110.1)	941,218	5,154,133	0	0	6,095,351	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)	345,276	143,638			488,914	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	22,296	11,381			33,677	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
ROUNDING	1	1			2	12
					0	13
					0	14
					0	15
Total credits	22,297	11,382	0	0	33,679	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)	367,573	155,020	0	0	522,593	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):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	22,286	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	22,286	

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	28,469				28,469	21,027	1
Other	41,833		73,214		115,047	115,706	2
Total Electric Utility					143,516	136,733	

Account	Total End of Year	Amount Prior Year	
Electric utility total	143,516	136,733	1
Water utility	33,408	35,821	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	176,924	172,554	

**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)				
ELECTRIC 2001 MRB	2,876	428	47,282	1
ELECTRIC 2001 REFUNDING	3,581	428	35,838	2
ELECTRIC DEFERRED LOSS 1997 MRB	3,955	427	8,570	3
ELECTRIC DEFERRED LOSS ON DEBT RETIREMENT	3,366	427	561	4
WATER 2004 WATER MRB	45	428	5,034	5
WATER DEFERRED LOSS ON DEBT RETIREMENT	1,730	427	12,398	6
WATER UTILITY 1997 MRBS	3,017	428	36,707	7
Total			146,390	
Unamortized premium on debt (251)				
NONE				8
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,275,426	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,275,426</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 1997 MRBS	03/06/1997	03/06/2016	5.00%	1,550,000	1
ELECTRIC 2001 MRB	05/24/2001	05/24/2020	4.75%	1,785,000	2
ELECTRIC 2001 REFUNDING BONDS	05/24/2001	05/24/2009	4.00%	680,000	3
WATER SYSTEM MRB	04/28/2004	05/01/2023	1.42%	909,877	4
Total Bonds (Account 221):				4,924,877	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	85,692	1
Accruals:		
Charged water department expense	141,926	2
Charged electric department expense	257,492	3
Charged sewer department expense	1,727	4
Other (explain):		
NONE		5
Total Accruals and other credits	401,145	
Taxes paid during year:		
County, state and local taxes	313,295	6
Social Security taxes	41,406	7
PSC Remainder Assessment	4,490	8
Other (explain):		
GROSS RECEIPTS	1,660	9
Total payments and other debits	360,851	
Balance end of year	125,986	

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)					
WATER MRB	0	8,416	6,269	2,147	1
1997 water	7,409	88,530	88,905	7,034	2
2001 ELECTRIC MRB	7,830	93,819	93,958	7,691	3
2001 ELECTRIC REFUNDING	2,975	35,280	35,700	2,555	4
Subtotal	18,214	226,045	224,832	19,427	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
ST DEBT ON LAND CONTRACT	0	63	63	0	6
Subtotal	0	63	63	0	
Notes Payable (231)					
2003 GO BOND ANTICIPATION NOTE	0	19,500	19,500	0	7
Subtotal	0	19,500	19,500	0	
Total	18,214	245,608	244,395	19,427	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER BOND REDEMPTION FUNDS	402,066	3
WATER DEPRECIATION FUNDS	12,254	4
ELECTRIC BOND REDEMPTION FUNDS	372,815	5
ELECTRIC DEPRECIATION FUNDS	24,507	6
Total (Acct. 125):	811,642	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	57,641	8
Electric	308,585	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	366,226	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
ELECTRIC UTILITY RENTALS & OTHER CHARGES TO UTILITY CUSTOMERS	1,727	14
WATER UTILITY RENTALS & OTHER CHARGES TO UTILITY CUSTOMERS	1,562	15
Total (Acct. 143):	3,289	
Receivables from Municipality (145):		
NONE		16
Total (Acct. 145):	0	
Prepayments (165):		
ELECTRIC PREPAID INSURANCE	21,935	17
WATER PREPAID INSURANCE	5,652	18
Total (Acct. 165):	27,587	

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)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	440,557	22
ACCRUED PUBLIC BENEFITS	22,130	23
Total (Acct. 253):	462,687	

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)	4,067,310	10,494,367	0	0	14,561,677	1
Materials and Supplies	34,614	140,124	0	0	174,738	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	892,964	5,009,274	0	0	5,902,238	4
Customer Advances for Construction					0	5
Regulatory Liability	157,456	62,822	0	0	220,278	6
NONE					0	7
Average Net Rate Base	3,051,504	5,562,395	0	0	8,613,899	
Net Operating Income	160,674	260,009	0	0	420,683	8
Net Operating Income as a percent of						
Average Net Rate Base	5.27%	4.67%	N/A	N/A	4.88%	

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	331,487	132,257	0	0	463,744	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	16,574	6,613			23,187	4
Other (specify):						
NONE					0	5
Balance End of Year	314,913	125,644	0	0	440,557	

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

INTEREST PAID ON SHORT-TERM DEBT DURING THE YEAR RELATED TO THE PURCHASE OF LAND ON A LAND CONTRACT.

THE INTEREST ACCRUED AND PAID REPORTED UNDER NOTES PAYABLE REPRESENTS THE INTEREST COST OF THE SHORT-TERM BORROWING FOR THE WELL PROJECT.

Signature Page (Page ii)

General footnotes

(Vig & Associates, LLC Letterhead)

To the Mayor and Members of the
Council of the City of Arcadia
Arcadia, Wisconsin 54612

We have compiled the balance sheets of the City of Arcadia Municipal Electric and Water Utility as of December 31, 2004 and 2003, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the 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 supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC
March 18, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	803,890	697,556	1
Total Sales of Water	803,890	697,556	
Other Operating Revenues			
Forfeited Discounts (470)	1,073	806	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	6,257	7,090	6
Total Other Operating Revenues	7,330	7,896	
Total Operating Revenues	811,220	705,452	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	71,122	56,349	8
Water Treatment Expenses (630-635)	97,004	85,733	9
Transmission and Distribution Expenses (640-655)	127,114	105,178	10
Customer Accounts Expenses (901-904)	18,334	29,461	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	101,668	85,641	13
Total Operation and Maintenance Expenses	415,242	362,362	
Other Operating Expenses			
Depreciation Expense (403)	93,378	73,156	14
Amortization Expense (404-407)		0	15
Taxes (408)	141,926	105,613	16
Total Other Operating Expenses	235,304	178,769	
Total Operating Expenses	650,546	541,131	
NET OPERATING INCOME	160,674	164,321	

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	10	914	2,154	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	10	914	2,154	
Metered Sales to General Customers (461)				
Residential	891	39,820	147,793	4
Commercial	161	34,285	85,838	5
Industrial	13	278,104	360,728	6
Total Metered Sales to General Customers (461)	1,065	352,209	594,359	
Private Fire Protection Service (462)	9		24,868	7
Public Fire Protection Service (463)	1		173,437	8
Other Sales to Public Authorities (464)	24	1,820	9,072	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,109	354,943	803,890	

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)	173,437	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)	173,437	
Forfeited Discounts (470):		
Customer late payment charges	1,073	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,073	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,104	10
Other (specify): MISCELLANEOUS NON-OPERATING REVENUES	2,153	11
Total Other Water Revenues (474)	6,257	

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)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	49,014	39,891	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	22,108	16,458	9
Total Pumping Expenses	71,122	56,349	
WATER TREATMENT EXPENSES			
Operation Labor (630)	52,875	45,249	10
Chemicals (631)	9,124	8,455	11
Operation Supplies and Expenses (632)	22,168	22,014	12
Maintenance of Water Treatment Plant (635)	12,837	10,015	13
Total Water Treatment Expenses	97,004	85,733	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	94,578	74,221	14
Operation Supplies and Expenses (641)	10,397	8,695	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,348	4,887	16
Maintenance of Mains (651)	4,000	7,975	17
Maintenance of Services (652)	7,957	4,277	18
Maintenance of Meters (653)	1,583	1,656	19
Maintenance of Hydrants (654)	3,251	3,467	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	127,114	105,178	

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)	3,065	10,772	22
Accounting and Collecting Labor (902)	11,946	16,351	23
Supplies and Expenses (903)	3,323	2,338	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	18,334	29,461	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	6,093	5,738	27
Office Supplies and Expenses (921)	8,161	7,138	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	17,669	14,949	30
Property Insurance (924)	9,947	8,480	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	43,871	37,698	33
Regulatory Commission Expenses (928)	5,643	4,647	34
Miscellaneous General Expenses (930)	4,030	3,007	35
Transportation Expenses (933)	6,254	3,984	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	101,668	85,641	
Total Operation and Maintenance Expenses	415,242	362,362	

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		130,548	94,983	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,727	1,441	2
Net property tax equivalent		128,821	93,542	
Social Security		12,254	11,248	3
PSC Remainder Assessment		851	823	4
Other (specify): NONE			0	5
Total tax expense		141,926	105,613	

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			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.193888				3
County tax rate	mills		6.276204				4
Local tax rate	mills		6.907073				5
School tax rate	mills		11.976866				6
Voc. school tax rate	mills		2.107588				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.461619				10
Less: state credit	mills		1.459922				11
Net tax rate	mills		26.001697				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.907073				14
Combined School Tax Rate	mills		14.084454				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.991527				17
Total Tax Rate	mills		27.461619				18
Ratio of Local and School Tax to Total	dec.		0.764395				19
Total tax net of state credit	mills		26.001697				20
Net Local and School Tax Rate	mills		19.875570				21
Utility Plant, Jan. 1	\$	6,302,637	6,302,637				22
Materials & Supplies	\$	35,821	35,821				23
Subtotal	\$	6,338,458	6,338,458				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,338,458	6,338,458				26
Assessment Ratio	dec.		1.036255				27
Assessed Value	\$	6,568,259	6,568,259				28
Net Local & School Rate	mills		19.875570				29
Tax Equiv. Computed for Current Year	\$	130,548	130,548				30
Tax Equivalent per 1994 PSC Report	\$	58,421					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	130,548					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)	82,335	27,838	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)	127,051	233,352	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	209,386	261,190	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	349,772	105,983	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0	45,404	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	157,518	41,180	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	507,290	192,567	
WATER TREATMENT PLANT			
Land and Land Rights (330)	1,000		21
Structures and Improvements (331)	142,834	574,952	22
Water Treatment Equipment (332)	396,478	177,970	23
Total Water Treatment Plant	540,312	752,922	

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)			110,173	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)			360,403	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	470,576	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			455,755	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			45,404	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			198,698	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	699,857	
WATER TREATMENT PLANT				
Land and Land Rights (330)			1,000	21
Structures and Improvements (331)			717,786	22
Water Treatment Equipment (332)			574,448	23
Total Water Treatment Plant	0	0	1,293,234	

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)	5,298		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	446,888		26
Transmission and Distribution Mains (343)	1,195,116	51,464	27
Fire Mains (344)	0		28
Services (345)	81,828	1,862	29
Meters (346)	158,429	20,225	30
Hydrants (348)	141,162	4,184	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,028,721	77,735	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	6,066		35
Computer Equipment (391.1)	29,368		36
Transportation Equipment (392)	32,353	8,020	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	10,339		39
Laboratory Equipment (395)	1,173		40
Power Operated Equipment (396)	43,422		41
Communication Equipment (397)	6,465		42
SCADA Equipment (397.1)	6,991		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	136,177	8,020	
Total utility plant in service directly assignable	3,421,886	1,292,434	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,421,886	1,292,434	

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)			5,298 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			446,888 26
Transmission and Distribution Mains (343)			1,246,580 27
Fire Mains (344)			0 28
Services (345)			83,690 29
Meters (346)	1,300		177,354 30
Hydrants (348)	285		145,061 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,585	0	2,104,871
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			6,066 35
Computer Equipment (391.1)			29,368 36
Transportation Equipment (392)			40,373 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			10,339 39
Laboratory Equipment (395)			1,173 40
Power Operated Equipment (396)			43,422 41
Communication Equipment (397)			6,465 42
SCADA Equipment (397.1)			6,991 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	144,197
Total utility plant in service directly assignable	1,585	0	4,712,735
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,585	0	4,712,735

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	36,334	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	36,334	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0	473,562	23
Total Water Treatment Plant	0	473,562	

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)			36,334 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	36,334
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			473,562 23
Total Water Treatment Plant	0	0	473,562

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)	24,425		26
Transmission and Distribution Mains (343)	1,069,184		27
Fire Mains (344)	0		28
Services (345)	87,858	800	29
Meters (346)	9,288		30
Hydrants (348)	68,284		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,259,039	800	
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	1,259,039	510,696	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,259,039	510,696	

**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)			24,425 26
Transmission and Distribution Mains (343)			1,069,184 27
Fire Mains (344)			0 28
Services (345)			88,658 29
Meters (346)			9,288 30
Hydrants (348)			68,284 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,259,839
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	0	1,769,735
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,769,735

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			29,550	29,550	1
February			29,710	29,710	2
March			33,140	33,140	3
April			32,640	32,640	4
May			30,700	30,700	5
June			31,230	31,230	6
July			31,490	31,490	7
August			33,340	33,340	8
September			31,170	31,170	9
October			31,790	31,790	10
November			28,490	28,490	11
December			29,710	29,710	12
Total annual pumpage	0	0	372,960	372,960	
Less: Water sold				354,943	13
Volume pumped but not sold				18,017	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				15	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				15	19
Volume pumped but unaccounted for				18,002	20
Percent of water lost				5%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,630	24
Date of maximum: 7/20/2004					25
Cause of maximum:					26
HIGH USAGE BOILER PLANT					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				190	27
Date of minimum: 12/27/2004					28
Total KWH used for pumping for the year				775,620	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

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)	
WEST WELL	2	317	10	662,000	Yes	1
EAST WELL	3	376	12	864,000	Yes	2
SOUTH WELL	4	400	14	864,000	Yes	3
SOUTHWEST WELL	5	400	18	1,800,000	Yes	4

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	EAST WELL 3	SOUTH WELL 4	SOUTHWEST WELL 5	1
Location	109 EAST WILSON STREET	MEMORIAL PARK	1030 HOMESTEAD AVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1959	1995	2003	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	600	600	1,250	8
Pump Motor or Standby Engine Mfr	GE	US ELECTRIC	U.S. MOTOR	9 10
Year Installed	1991	1995	2003	11
Type	OTHER	OTHER	OTHER	12
Horsepower	75	60	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WEST WELL 2			14
Location	105 THIRD STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1939			19
Type	OTHER			20
Actual Capacity (gpm)	410			21
Pump Motor or Standby Engine Mfr	FAIRBANKS			22 23
Year Installed	1954			24
Type	OTHER			25
Horsepower	60			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	#4	#5	EAST RESEVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)			R	3
Year constructed			1972	4
Primary material (earthen, steel, concrete, other)			STEEL	5
Elevation difference in feet (See Headnote 3.)			160	6
Total capacity in gallons (actual)			1,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	LIQUID	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.8640	1.8000	0.5180	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	WEST RESERVOIR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1992		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	144		6
Total capacity in gallons (actual)	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9070		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,123	0	0	0	1,123	1
M	D	4.000	11,550	0	0	0	11,550	2
M	D	6.000	29,758	0	0	0	29,758	3
M	D	8.000	23,775	0	0	0	23,775	4
M	D	10.000	27,791	0	0	0	27,791	5
M	D	12.000	7,960	0	0	0	7,960	6
Total Within Municipality			101,957	0	0	0	101,957	
Total Utility			101,957	0	0	0	101,957	

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	697	0	0	0	697		1
M	1.000	284	4	0	0	288	6	2
M	1.250	7	0	0	0	7		3
M	1.500	7	0	0	0	7		4
M	2.000	26	0	0	0	26		5
M	3.000	3	0	0	0	3		6
M	4.000	5	0	0	0	5		7
M	6.000	5	0	0	0	5		8
M	8.000	9	0	0	0	9	8	9
M	10.000	1	0	0	0	1		10
Total Utility		1,044	4	0	0	1,048	14	

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	1,002	96	28	0	1,070	118	1
0.750	21	0	0	0	21	0	2
1.000	31	1	1	0	31	7	3
1.250	2	0	0	0	2	0	4
1.500	20	0	0	0	20	0	5
2.000	33	0	0	0	33	6	6
3.000	9	0	0	0	9	2	7
4.000	4	0	0	0	4	1	8
6.000	8	0	0	0	8	2	9
8.000	2	0	0	0	2	1	10
12.000	0	2			2	2	11
Total:	1,132	99	29	0	1,202	139	

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	878	95	1	10	1	85	1,070	1
0.750	11	4	0	2	1	3	21	2
1.000	2	23	3	1	0	2	31	3
1.250	0	2	0	0	0	0	2	4
1.500	0	12	1	3	1	3	20	5
2.000	0	20	5	5	0	3	33	6
3.000	0	5	1	2	0	1	9	7
4.000	0	0	1	1	0	2	4	8
6.000	0	0	0	0	6	2	8	9
8.000	0	0	1	0	0	1	2	10
12.000					2		2	11
Total:	891	161	13	24	11	102	1,202	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	187	1	1		187	2
Total Fire Hydrants	187	1	1	0	187	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	168
Number of distribution system valves end of year:	333
Number of distribution valves operated during year:	275

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.

THE INCREASE IN MAINTENANCE OF PUMPING PLANT (625) IS DUE TO THE NEW PUMP HOUSE FOR WELL #5 AND THE INCREASED MAINTENANCE RELATED TO IT.

THE DECREASE IN METER READING LABOR (901) AND OPERATION LABOR (640) IS DUE TO A MORE ACCURATE ALLOCATION OF WAGE EXPENSES.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

THE ADDITIONS IN WELLS AND SPRINGS (314), STRUCTURES AND IMPROVEMENTS (321), STRUCTURES AND IMPROVEMENTS (331), WATER TREATMENT EQUIPMENT (332) ARE RELATED TO THE CONSTRUCTION OF WELL #5.

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

THE AMOUNT REPORTED AS ADDITIONS TO MAINS (343) REPRESENTS THE COST OF MAINS FOR THE NEW WELL. THE STATISTICAL DATA WERE REPORTED IN 2003 ON THE MAINS SCHEDULE, WHILE THE COSTS WERE INCLUDED IN CONSTRUCTION WORK IN PROGRESS.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain.

ADDITION TO WATER TREATMENT EQUIPMENT (332) INCLUDES THE COSTS OF THE NEW TREATMENT EQUIPMENT AT WELL #5. THESE COSTS WERE FINANCED WITH A COMMUNITY DEVELOPMENT BLOCK GRANT OF \$509,896.

Water Services (Page W-18)

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

NEW SERVICES WERE FINANCED BY CUSTOMER CONTRIBUTIONS AND UTILITY FUNDS.

If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.

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

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	3,310,823	3,235,544	1
Total Sales of Electricity	3,310,823	3,235,544	
Other Operating Revenues			
Forfeited Discounts (450)	6,625	5,959	2
Miscellaneous Service Revenues (451)	200	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	99,686	60,167	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	6,452	31,337	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	112,963	97,463	
Total Operating Revenues	3,423,786	3,333,007	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	1,989,698	1,975,105	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	220,653	158,347	11
Customer Accounts Expenses (901-904)	32,310	28,627	12
Sales Expenses (910)	44,850	37,092	13
Administrative and General Expenses (920-935)	300,276	251,673	14
Total Operation and Maintenance Expenses	2,587,787	2,450,844	
Other Expenses			
Depreciation Expense (403)	318,498	313,811	15
Amortization Expense (404-407)		0	16
Taxes (408)	257,492	252,379	17
Total Other Expenses	575,990	566,190	
Total Operating Expenses	3,163,777	3,017,034	
NET OPERATING INCOME	260,009	315,973	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	6,625	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,625	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	200	3
Total Miscellaneous Service Revenues (451)	200	
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 AND TRENCHING	99,686	5
Total Rent from Electric Property (454)	99,686	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS REVENUES	5,859	7
DISCOUNT FOR TIMELY PAYMENT OF SALES TAXES COLLECTED	593	8
Total Other Electric Revenues (456)	6,452	
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)	110,474	116,674	11
Fuel (539)	130,414	121,006	12
Operation Supplies and Expenses (540)	17,193	18,605	13
Maintenance of Other Power Production Plant (543)	20,568	4,819	14
Total Other Power Generation Expenses	278,649	261,104	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	1,711,049	1,714,001	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	1,711,049	1,714,001	
Total Power Production Expenses	1,989,698	1,975,105	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		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	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	106,616	93,818	20
Line and Station Labor (561)	21,254	19,491	21
Line and Station Supplies and Expenses (562)	59,061	21,585	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)	9,414	6,605	27
Maintenance of Lines (572)	5,549	4,754	28
Maintenance of Line Transformers (573)	2,147	1,549	29
Maintenance of Street Lighting and Signal Systems (574)	2,907	3,358	30
Maintenance of Meters (575)	8,284	1,758	31
Maintenance of Miscellaneous Distribution Plant (576)	5,421	5,429	32
Total Distribution Expenses	220,653	158,347	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	0	104	33
Accounting and Collecting Labor (902)	32,310	28,523	34
Supplies and Expenses (903)		0	35
Uncollectible Accounts (904)		0	36
Total Customer Accounts Expenses	32,310	28,627	
SALES EXPENSES			
Sales Expenses (910)	44,850	37,092	37
Total Sales Expenses	44,850	37,092	

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)	87,993	67,195	38
Office Supplies and Expenses (921)	12,918	11,405	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	27,600	10,132	41
Property Insurance (924)	47,492	44,551	42
Injuries and Damages (925)		0	43
Employee Pensions and Benefits (926)	100,387	86,478	44
Regulatory Commission Expenses (928)	1,663	7,176	45
Miscellaneous General Expenses (930)	11,046	10,167	46
Transportation Expenses (933)	4,307	3,173	47
Maintenance of General Plant (935)	6,870	11,396	48
Total Administrative and General Expenses	300,276	251,673	
Total Operation and Maintenance Expenses	2,587,787	2,450,844	

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		223,042	218,345	1
Social Security		29,152	28,504	2
Wisconsin Gross Receipts Tax		1,659	1,602	3
PSC Remainder Assessment		3,639	3,928	4
Other (specify): NONE			0	5
Total tax expense		<u>257,492</u>	<u>252,379</u>	

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			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.193888				3
County tax rate	mills		6.276204				4
Local tax rate	mills		6.907073				5
School tax rate	mills		11.976866				6
Voc. school tax rate	mills		2.107588				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.461619				10
Less: state credit	mills		1.459922				11
Net tax rate	mills		26.001697				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.907073				14
Combined School Tax Rate	mills		14.084454				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.991527				17
Total Tax Rate	mills		27.461619				18
Ratio of Local and School Tax to Total	dec.		0.764395				19
Total tax net of state credit	mills		26.001697				20
Net Local and School Tax Rate	mills		19.875570				21
Utility Plant, Jan. 1	\$	10,714,765	10,714,765				22
Materials & Supplies	\$	136,733	136,733				23
Subtotal	\$	10,851,498	10,851,498				24
Less: Plant Outside Limits	\$	22,200	22,200				25
Taxable Assets	\$	10,829,298	10,829,298				26
Assessment Ratio	dec.		1.036255				27
Assessed Value	\$	11,221,914	11,221,914				28
Net Local & School Rate	mills		19.875570				29
Tax Equiv. Computed for Current Year	\$	223,042	223,042				30
Tax Equivalent per 1994 PSC Report	\$	156,551					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	223,042					34

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)	19,565		18
Structures and Improvements (341)	510,479		19
Fuel Holders, Producers and Accessories (342)	65,171		20
Prime Movers (343)	3,089,078		21
Generators (344)	321,180		22
Accessory Electric Equipment (345)	426,632		23
Miscellaneous Power Plant Equipment (346)	89,470	5,649	24
Total Other Production Plant	4,521,575	5,649	

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)			19,565 18
Structures and Improvements (341)			510,479 19
Fuel Holders, Producers and Accessories (342)			65,171 20
Prime Movers (343)			3,089,078 21
Generators (344)			321,180 22
Accessory Electric Equipment (345)			426,632 23
Miscellaneous Power Plant Equipment (346)			95,119 24
Total Other Production Plant	0	0	4,527,224

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)	1,563		34
Structures and Improvements (361)	8,687	16,595	35
Station Equipment (362)	1,960,511		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	227,672	10,646	38
Overhead Conductors and Devices (365)	404,114	19,084	39
Underground Conduit (366)	354,162	5,926	40
Underground Conductors and Devices (367)	788,798	18,184	41
Line Transformers (368)	734,406	47,268	42
Services (369)	65,072	11,724	43
Meters (370)	271,154	16,179	44
Installations on Customers' Premises (371)	1,637		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	291,172	7,959	47
Total Distribution Plant	5,108,948	153,565	
GENERAL PLANT			
Land and Land Rights (389)	84,237		48
Structures and Improvements (390)	214,791		49
Office Furniture and Equipment (391)	23,537		50
Computer Equipment (391.1)	38,052		51
Transportation Equipment (392)	75,958		52
Stores Equipment (393)	5,089		53
Tools, Shop and Garage Equipment (394)	34,171	7,606	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)			1,563 34
Structures and Improvements (361)			25,282 35
Station Equipment (362)			1,960,511 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	2,181	1	236,138 38
Overhead Conductors and Devices (365)	1,075		422,123 39
Underground Conduit (366)	3,041		357,047 40
Underground Conductors and Devices (367)	9,598		797,384 41
Line Transformers (368)	2,072		779,602 42
Services (369)	771		76,025 43
Meters (370)	7,371		279,962 44
Installations on Customers' Premises (371)			1,637 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,262		297,869 47
Total Distribution Plant	27,371	1	5,235,143
GENERAL PLANT			
Land and Land Rights (389)			84,237 48
Structures and Improvements (390)			214,791 49
Office Furniture and Equipment (391)			23,537 50
Computer Equipment (391.1)		(1,906)	36,146 51
Transportation Equipment (392)		1,906	77,864 52
Stores Equipment (393)			5,089 53
Tools, Shop and Garage Equipment (394)			41,777 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)	10,812	9,557	55
Power Operated Equipment (396)	287,773		56
Communication Equipment (397)	13,849	2,398	57
Miscellaneous Equipment (398)	905		58
Other Tangible Property (399)	0		59
Total General Plant	789,174	19,561	
Total utility plant in service directly assignable	10,419,697	178,775	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 10,419,697	 178,775	

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)			20,369 55
Power Operated Equipment (396)			287,773 56
Communication Equipment (397)	2,065		14,182 57
Miscellaneous Equipment (398)			905 58
Other Tangible Property (399)			0 59
Total General Plant	2,065	0	806,670
Total utility plant in service directly assignable	29,436	1	10,569,037
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	29,436	1	10,569,037

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)	13,162	38
Overhead Conductors and Devices (365)	47,003	39
Underground Conduit (366)	0	40
Underground Conductors and Devices (367)	33,708	41
Line Transformers (368)	43,493	42
Services (369)	147,787	43
Meters (370)	9,915	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	295,068	0
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)			13,162 38
Overhead Conductors and Devices (365)			47,003 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			33,708 41
Line Transformers (368)			43,493 42
Services (369)			147,787 43
Meters (370)			9,915 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	295,068
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	295,068	0	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	295,068	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)
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	295,068
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	295,068

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)		31				31 1
7.2/12.5 kV (12kV)		5				5 2
14.4/24.9 kV (25kV)						0 3
Other:						
NONE						0 4
Underground Lines						
2.4/4.16 kV (4kV)						0 5
7.2/12.5 kV (12kV)						0 6
14.4/24.9 kV (25kV)						0 7
Other:						
NONE						0 8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)		3				3 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	3	7
Nonfarm	60	8
Total	63	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	63	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	11,778	Thursday	01/29/2004	09:00	6,280	1
February	02	12,289	Thursday	02/05/2004	10:00	5,834	2
March	03	11,482	Monday	03/22/2004	09:00	6,380	3
April	04	11,085	Thursday	04/01/2004	09:00	5,941	4
May	05	11,699	Wednesday	05/12/2004	12:00	5,872	5
June	06	12,631	Wednesday	06/16/2004	14:00	6,059	6
July	07	13,086	Tuesday	07/20/2004	13:00	5,946	7
August	08	12,920	Tuesday	08/03/2004	13:00	6,299	8
September	09	12,927	Thursday	09/02/2004	13:00	6,002	9
October	10	11,532	Friday	10/29/2004	12:00	6,012	10
November	11	12,087	Tuesday	11/30/2004	09:00	5,852	11
December	12	11,952	Wednesday	12/22/2004	09:00	6,598	12
Total		145,468				73,075	

System Name

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

Type of Reading	Supplier
15 minutes integrated	DAIRYLAND POWER

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	1,470	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	1,470	7
Purchases	73,074	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	74,544	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	69,299	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	69,299	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	5,245	27
Total Energy Losses	5,245	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	7.0361%	29
Total Disposition of Energy	74,544	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL	RG-1	1,100	9,134	1
Total Sales for Residential Sales		1,100	9,134	
Commercial & Industrial				
SMALL POWER SERVICE	CP-1	36	8,423	2
LARGE POWER SERVICE	CP-2	15	24,563	3
INDUSTRIAL POWER SERVICE	CP-3	3	21,551	4
COMMERCIAL CITY	GS-1	186	4,051	5
COMMERCIAL RURAL	GS-1	13	359	6
GENERAL SERVICE	GS-1	22	746	7
Total Sales for Commercial & Industrial		275	59,693	
Public Street & Highway Lighting				
ATHLETIC FIELD	MS-1	2	68	8
STREET LIGHTING	MS-1	1	404	9
Total Sales for Public Street & Highway Lighting		3	472	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,378	69,299	

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)	
		622,296	(1,576)	620,720	1
0	0	622,296	(1,576)	620,720	
30,420		454,780	(1,529)	453,251	2
62,897	71,608	1,102,244	(5,326)	1,096,918	3
45,209	51,966	786,088	(4,212)	781,876	4
		257,691	(825)	256,866	5
		17,735	(75)	17,660	6
		23,440	(57)	23,383	7
138,526	123,574	2,641,978	(12,024)	2,629,954	
		3,819	(34)	3,785	8
		56,431	(67)	56,364	9
0	0	60,250	(101)	60,149	
				0	10
0	0	0	0	0	
138,526	123,574	3,324,524	(13,701)	3,310,823	

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	DAIRYLAND POWER				1
Point of Delivery	ARCADIA PLANT				2
Type of Power Purchased (firm, dump, etc.)	SURPLUS				3
Voltage at Which Delivered	12470/4160				4
Point of Metering	PLANT SWITCH				5
Total of 12 Monthly Maximum Demands -- kW	145,468				6
Average load factor	68.8133%				7
Total Cost of Purchased Power	1,711,049				8
Average cost per kWh	0.0234				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	6,280				12
February	5,834				13
March	6,380				14
April	5,941				15
May	5,872				16
June	6,059				17
July	5,945				18
August	6,299				19
September	6,002				20
October	6,012				21
November	5,852				22
December	6,598				23
Total kWh (000)	73,074	0			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)	1
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	1,470	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	13,086	7
Date and Hour of Such Maximum Demand	7/20/2004 13	8
Load Factor	0.0128	9
Maximum Net Generation in Any One Day	103,843	10
Date of Such Maximum	2/26/2004	11
Number of Hours Generators Operated	1,030	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	278,649	15
Cost per kWh of Net Generation (\$)	190	16
Monthly Net Generation --- kWh (000):		
January	55	17
February	206	18
March	119	19
April	80	20
May	2	21
June	144	22
July	271	23
August	111	24
September	185	25
October	119	26
November	168	27
December	10	28
Total kWh (000)	1,470	29
Gas Consumed--Therms	53,115	30
Average Cost per Therm Burned (\$)	53,115.0000	31
Fuel Oil Consumed Barrels (42 gal.)	1,713	32
Average Cost per Barrel of Oil Burned (\$)	53.5100	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	624	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil	20	38
kWh Net Generation per Gallon of Lubr. Oil	2356	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 (\$)	0.0916	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	ARCADIA			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	1,470			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	13,086			7
Date and Hour of Such Maximum Demand	7/20/2004 13			8
Load Factor	0.0128			9
Maximum Net Generation in Any One Day	103,843			10
Date of Such Maximum	02/26/2004			11
Number of Hours Generators Operated	1,030			12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?	O			14
Total Production Expenses	278,649			15
Cost per kWh of Net Generation (\$)	189.5571			16
Monthly Net Generation --- kWh (000):				
January	55			17
February	206			18
March	119			19
April	80			20
May	2			21
June	144			22
July	271			23
August	111			24
September	185			25
October	119			26
November	168			27
December	10			28
Total kWh (000)	1,470			29
Gas Consumed--Therms	53,115			30
Average Cost per Therm Burned (\$)	0.3600			31
Fuel Oil Consumed Barrels (42 gal.)	1,713			32
Average Cost per Barrel of Oil Burned (\$)	53.5100			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	624			36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil	20			38
kWh Net Generation per Gallon of Lubr. Oil	2,356			39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				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 (\$)	0.0916			54

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)	1
NONE								1
Total							0	

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)	8
ARCADIA	2	1947	RECIP	FAIRBANKS MORSE	300	1,400	1
ARCADIA	3	1940	RECIP	FAIRBANKS MORSE	300	690	2
ARCADIA	4	1930	RECIP	FAIRBANKS MORSE	240	360	3
ARCADIA	5	1972	RECIP	COOPER	600	4,250	4
ARCADIA	6	1986	RECIP	FAIRBANKS MORSE	900	4,200	5
ARCADIA	7	2002	RECIP	CUMMINS	1,800	2,921	6
ARCADIA	8	2002	RECIP	CUMMINS	1,800	2,921	7
ARCADIA	9	2002	RECIP	CUMMINS	1,800	2,921	8

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 by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
					kW (n)	kVA (o)		
				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 by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
			kW (k)	kVA (l)			
1947	2	72	980	1,225	980	980	1
1940	2	28	473	592	473	473	2
1930	2	12	240	300	240	240	3
1972	4	360	3,090	3,863	3,090	3,090	4
1986	12	333	3,000	3,750	3,000	3,000	5
2002	12	182	2,000	2,500	2,000	2,000	6
2002	12	184	2,000	2,500	2,000	2,000	7
2002	12	189	2,000	2,500	2,000	2,000	8

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			(f)
			(d)	(e)		
Name of Substation	CITY					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	3					4
Total Capacity of Transformers in kVA	22,500					5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW	13,086					7
Dt and Hr of Such Maximum Demand	07/20/2004					8
	13:00					9
Kwh Output	73,074					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
			(j)	(k)		
Name of Substation						14
Voltage--High Side						15
Voltage--Low Side						16
Num. of Main Transformers in Operation						17
Total Capacity of Transformers in kVA						18
Number of Spare Transformers on Hand						19
15-Minute Maximum Demand in kW						20
Dt and Hr of Such Maximum Demand						21
						22
Kwh Output						23

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						27
Voltage--High Side						28
Voltage--Low Side						29
Num. of Main Transformers in Operation						30
Capacity of Transformers in kVA						31
Number of Spare Transformers on Hand						32
15-Minute Maximum Demand in kW						33
Dt and Hr of Such Maximum Demand						34
						35
Kwh Output						36

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,444	515	90,583	1
Acquired during year	107	3	4,300	2
Total	1,551	518	94,883	3
Retired during year	108	2	100	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,443	516	94,783	6
Number end of year accounted for as follows:				7
In customers' use	1,364	429	57,846	8
In utility's use		8	27,475	9
				10
Locked meters on customers' premises				11
In stock	79	79	9,462	12
Total end of year	1,443	516	94,783	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				
Metal Halide/Halogen	100	29	25,130	1
Metal Halide/Halogen	101	2	1,733	2
Metal Halide/Halogen	150	93	80,588	3
Metal Halide/Halogen	250	28	24,263	4
Total		152	131,714	
Ornamental				
Metal Halide/Halogen	150	314	272,093	5
Total		314	272,093	
Other				
NONE				6
Total		0	0	

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.

THE INCREASE IN MAINTENANCE OF METERS (575) AND LINE AND STATION SUPPLIES AND EXPENSES (562) IS RELATED TO THE LINE STATION UPGRADE COMPLETED BY DAIRYLAND POWER, IN WHICH THE UTILITY WAS BILLED FOR THEIR SHARE.

THE INCREASE IN MAINTENANCE OF OTHER POWER PRODUCTION PLANT (543) INCLUDES A MAJOR REPAIR TO THE UTILITY'S EQUIPMENT.

THE DECREASE IN REGULATORY COMMISSION EXPENSE (928) REPRESENTS A RETURN TO A MORE ACCURATE EXPENDITURE IN CURRENT YEAR.

THE INCREASE IN ADMINISTRATIVE AND GENERAL SALARIES (920) INCREASED DUE TO LESS LABOR BEING SPENT ON PLANT PROJECTS.

THE INCREASE IN OUTSIDE SERVICES EMPLOYED (923) IS DUE TO AN INCREASE IN ENGINEERING AND LEGAL COSTS INCURRED DURING THE YEAR.

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

If Adjustments for any account are nonzero, please explain.

ADJUSTMENT OF \$1,906 BETWEEN ACCOUNT 392 AND 391.1 WAS NECESSARY TO CORRECT A PRIOR YEAR MISPOSTING.

ADJUSTMENT OF \$1 TO POLES, TOWERS, AND FIXTURES (364) WAS NECESSARY TO FIX PROBLEM WITH ROUNDING.
