



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, 2005

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) 03/06/2006
(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: 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, 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

Date of most recent audit report: 1/12/2006

Period covered by most recent audit: DECEMBER 31, 2005

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)	4,627,560	4,235,006	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,133,460	3,003,029	2
Depreciation Expense (403)	448,531	411,876	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	373,452	399,418	5
Total Operating Expenses	3,955,443	3,814,323	
Net Operating Income	672,117	420,683	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	672,117	420,683	
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)	108,543	45,528	10
Miscellaneous Nonoperating Income (421)	27,088	116,352	11
Total Other Income	135,631	161,880	
Total Income	807,748	582,563	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(23,187)	(23,187)	12
Other Income Deductions (426)	42,316	33,677	13
Total Miscellaneous Income Deductions	19,129	10,490	
Income Before Interest Charges	788,619	572,073	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	253,192	226,108	14
Amortization of Debt Discount and Expense (428)	18,920	18,570	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	19,500	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	272,112	264,178	
Net Income	516,507	307,895	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,204,750	6,360,599	20
Balance Transferred from Income (433)	516,507	307,895	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	16	463,744	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)	6,721,241	6,204,750	

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	4,627,560		4,627,560	1
Total (Acct. 400):	4,627,560	0	4,627,560	
Operation and Maintenance Expense (401-402):				
Derived	3,133,460		3,133,460	2
Total (Acct. 401-402):	3,133,460	0	3,133,460	
Depreciation Expense (403):				
Derived	448,531		448,531	3
Total (Acct. 403):	448,531	0	448,531	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	373,452		373,452	5
Total (Acct. 408):	373,452	0	373,452	
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:	672,117	0	672,117	
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 AND DIVIDEND INCOME	84,895	0	84,895	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 AND DIVIDEND INCOME	23,648	0	23,648 12
Total (Acct. 419):	108,543	0	108,543
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	27,088	27,088 13
Contributed Plant - Electric	[REDACTED]		0 14
NONE	0	0	0 15
Total (Acct. 421):	0	27,088	27,088
TOTAL OTHER INCOME:	108,543	27,088	135,631
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]	30,935	30,935 18
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	11,381	11,381 19
NONE	0	0	0 20
Total (Acct. 426):	0	42,316	42,316
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(23,187)	42,316	19,129
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	253,192	[REDACTED]	253,192 21
Total (Acct. 427):	253,192	0	253,192
Amortization of Debt Discount and Expense (428):			
AMORTIZATION DEBT DISCOUNT/DEFERRED LOSS	18,920	[REDACTED]	18,920 22
Total (Acct. 428):	18,920	0	18,920
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	0		0 25
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	272,112	0	272,112
NET INCOME:	531,735	(15,228)	516,507
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,662,538	1,542,212	6,204,750 27
Total (Acct. 216):	4,662,538	1,542,212	6,204,750
Balance Transferred from Income (433):			
Derived	531,735	(15,228)	516,507 28
Total (Acct. 433):	531,735	(15,228)	516,507
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
PRIOR PERIOD ADJUSTMENT	16	0	16 30
Total (Acct. 435)--Debit:	16	0	16
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):	5,194,257	1,526,984	6,721,241

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	896,425	3,731,135	0	0	4,627,560	1
Less: interdepartmental sales	0	17,401	0	0	17,401	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	896,425	3,713,734	0	0	4,610,159	

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	172,528		172,528	1
Electric operating expenses	335,094		335,094	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	60,584		60,584	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	2,138		2,138	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	570,344	0	570,344	

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	3.2	1
Electric	7.2	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)	18,122,033	17,375,643	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	7,053,446	6,617,944	2
Net Utility Plant	11,068,587	10,757,699	
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)	814,631	811,642	7
Total Other Property and Investments	814,631	811,642	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,105,524	966,100	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	418,186	366,226	11
Other Accounts Receivable (143)	67,853	3,289	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	22,286	22,286	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	215,163	176,924	15
Prepayments (165)	32,061	27,587	16
Other Current and Accrued Assets (170)	3,809	984	17
Total Current and Accrued Assets	1,820,310	1,518,824	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	175,845	146,390	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	175,845	146,390	
Total Assets and Other Debits	13,879,373	13,234,555	

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)	1,428,634	1,275,426	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	6,721,241	6,204,750	23
Total Proprietary Capital	8,149,875	7,480,176	
LONG-TERM DEBT			
Bonds (221)	4,807,818	4,924,877	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	4,807,818	4,924,877	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	336,684	200,677	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	99,662	125,986	31
Interest Accrued (237)	22,108	19,427	32
Other Current and Accrued Liabilities (238)	23,897	20,725	33
Total Current and Accrued Liabilities	482,351	366,815	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	439,329	462,687	36
Total Deferred Credits	439,329	462,687	
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	13,879,373	13,234,555	

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	6,511,538	0	0	10,864,105	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)	4,880,062	0	0	10,871,177	2
Utility Plant in Service - Contributed Plant (101.2)	1,796,823	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)	185,776			93,127	9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	6,862,661	0	0	11,259,372	
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)	1,045,288	0	0	5,443,249	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	398,508	0	0	166,401	13
Total Accumulated Provision	1,443,796	0	0	5,609,650	
Net Utility Plant	5,418,865	0	0	5,649,722	

**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)	941,218	5,154,133			6,095,351	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	112,571	335,960			448,531	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,191				5,191	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	719	1,915			2,634	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	118,481	337,875	0	0	456,356	16
Debits during year						17
Book cost of plant retired	14,411	45,601			60,012	18
Cost of removal		3,158			3,158	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	14,411	48,759	0	0	63,170	25
Balance end of year (110.1)	1,045,288	5,443,249	0	0	6,488,537	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)	367,573	155,020			522,593	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	30,935	11,381			42,316	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	30,935	11,381	0	0	42,316	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)	398,508	166,401	0	0	564,909	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	40,004				40,004	28,469	1
Other	41,833		99,230		141,063	115,047	2
Total Electric Utility					181,067	143,516	

Account	Total End of Year	Amount Prior Year	
Electric utility total	181,067	143,516	1
Water utility	34,096	33,408	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	215,163	176,924	

**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	2,877	428	44,406	1
ELECTRIC 2001 REFUNDING	3,581	428	32,257	2
ELECTRIC DEFERRED LOSS 1997 MRB	561	427	0	3
ELECTRIC DEFERRED LOSS ON DEBT RETIREMENT	3,956	427	4,615	4
WATER 2004 WATER MRB	267	428	4,767	5
WATER 2005 REFUNDING	2,932	428	45,442	6
WATER DEFERRED LOSS ON DEBT RETIREMENT	1,730	427	10,668	7
WATER UTILITY 1997 MRBS	3,017	428	33,690	8
Total			175,845	
Unamortized premium on debt (251)				
NONE				9
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):		
WATER UTILITY PLANT CONTRIBUTED BY TIF DISTRICT #3 (CWIP)	153,208	2
Balance end of year	<u><u>1,428,634</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)	
ELECTRIC 2001 REFUNDING BONDS	05/24/2001	05/24/2009	4.00%	555,000	1
ELECTRIC 2001 MRB	05/24/2001	05/24/2020	4.75%	1,745,000	2
WATER SYSTEM MRB	04/28/2004	05/01/2023	1.42%	867,818	3
WATER 1997 MRBS	05/05/2005	05/01/2017	3.70%	1,640,000	4
Total Bonds (Account 221):				4,807,818	

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	125,986	1
Accruals:		
Charged water department expense	133,838	2
Charged electric department expense	239,614	3
Charged sewer department expense	1,750	4
Other (explain):		
NONE		5
Total Accruals and other credits	375,202	
Taxes paid during year:		
County, state and local taxes	355,000	6
Social Security taxes	40,817	7
PSC Remainder Assessment	3,973	8
Other (explain):		
GROSS RECEIPTS	1,736	9
Total payments and other debits	401,526	
Balance end of year	99,662	

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)					
2004 WATER MRB SDWLP	2,147	12,503	12,598	2,052	1
2005 WATER REFUNDING BONDS		40,969	30,553	10,416	2
1997 WATER	7,034	77,371	84,405	0	3
2001 ELECTRIC MRB	7,691	92,137	92,295	7,533	4
2001 ELECTRIC REFUNDING	2,555	30,212	30,660	2,107	5
Subtotal	19,427	253,192	250,511	22,108	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	19,427	253,192	250,511	22,108	

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	397,746	3
WATER DEPRECIATION FUNDS	12,565	4
ELECTRIC BOND REDEMPTION FUNDS	379,190	5
ELECTRIC DEPRECIATION FUNDS	25,130	6
Total (Acct. 125):	814,631	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	60,507	8
Electric	357,679	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	418,186	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
WATER - MISCELLANEOUS OTHER ACCOUNTS RECEIVABLE	334	14
ELECTRIC - ASHLEY EXPANSION	24,672	15
ELECTRIC - RENTALS & OTHER CHARGES TO UTILITY CUSTOMERS	21,219	16
WATER - ASSESSMENTS RECEIVABLE	21,628	17
Total (Acct. 143):	67,853	
Receivables from Municipality (145):		
NONE		18
Total (Acct. 145):	0	
Prepayments (165):		
ELECTRIC PREPAID INSURANCE	26,534	19

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
WATER PREPAID INSURANCE	5,527	20
Total (Acct. 165):	32,061	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		22
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	417,370	24
ACCRUED PUBLIC BENEFITS	21,959	25
Total (Acct. 253):	439,329	

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)	4,796,398	10,720,107	0	0	15,516,505	1
Materials and Supplies	33,752	162,291	0	0	196,043	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	993,253	5,298,691	0	0	6,291,944	4
Customer Advances for Construction					0	5
Regulatory Liability	306,626	122,337	0	0	428,963	6
NONE					0	7
Average Net Rate Base	3,530,271	5,461,370	0	0	8,991,641	
Net Operating Income	212,829	459,288	0	0	672,117	8
Net Operating Income as a percent of						
Average Net Rate Base	6.03%	8.41%	N/A	N/A	7.47%	

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	314,913	125,644	0	0	440,557	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	16,574	6,613	0	0	23,187	3
Other (specify):						
NONE					0	4
Balance End of Year	298,339	119,031	0	0	417,370	

FINANCIAL SECTION FOOTNOTES

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

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

Done

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

(Vig & Associates, LLC Letterhead)

To the Mayor and Memembers 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, 2005 and 2004, 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 6, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	889,485	803,890	1
Total Sales of Water	889,485	803,890	
Other Operating Revenues			
Forfeited Discounts (470)	1,218	1,073	2
Miscellaneous Service Revenues (471)	34	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,688	6,257	6
Total Other Operating Revenues	6,940	7,330	
Total Operating Revenues	896,425	811,220	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	86,783	71,122	8
Water Treatment Expenses (630-635)	102,072	97,004	9
Transmission and Distribution Expenses (640-655)	135,857	127,114	10
Customer Accounts Expenses (901-904)	16,515	18,334	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	95,960	101,668	13
Total Operation and Maintenance Expenses	437,187	415,242	
Other Operating Expenses			
Depreciation Expense (403)	112,571	93,378	14
Amortization Expense (404-407)		0	15
Taxes (408)	133,838	141,926	16
Total Other Operating Expenses	246,409	235,304	
Total Operating Expenses	683,596	650,546	
NET OPERATING INCOME	212,829	160,674	

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	9	100	1,044	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	9	100	1,044	
Metered Sales to General Customers (461)				
Residential	901	41,648	169,128	4
Commercial	177	41,737	102,800	5
Industrial	12	290,594	409,184	6
Total Metered Sales to General Customers (461)	1,090	373,979	681,112	
Private Fire Protection Service (462)	9		22,836	7
Public Fire Protection Service (463)	1		173,613	8
Other Sales to Public Authorities (464)	24	2,901	10,880	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,133	376,980	889,485	

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)	173,613	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)	173,613	
Forfeited Discounts (470):		
Customer late payment charges	1,218	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,218	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUES	34	7
Total Miscellaneous Service Revenues (471)	34	
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	4,873	10
Other (specify):		
MISCELLANEOUS OTHER WATER REVENUES	815	11
Total Other Water Revenues (474)	5,688	

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)	52,709	49,014	7
Operation Supplies and Expenses (623)	0		8
Maintenance of Pumping Plant (625)	34,074	22,108	9
Total Pumping Expenses	86,783	71,122	
WATER TREATMENT EXPENSES			
Operation Labor (630)	50,645	52,875	10
Chemicals (631)	8,624	9,124	11
Operation Supplies and Expenses (632)	22,120	22,168	12
Maintenance of Water Treatment Plant (635)	20,683	12,837	13
Total Water Treatment Expenses	102,072	97,004	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	99,209	94,578	14
Operation Supplies and Expenses (641)	7,428	10,397	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,239	5,348	16
Maintenance of Mains (651)	11,477	4,000	17
Maintenance of Services (652)	10,730	7,957	18
Maintenance of Meters (653)	2,147	1,583	19
Maintenance of Hydrants (654)	3,627	3,251	20
Maintenance of Other Plant (655)	0		21
Total Transmission and Distribution Expenses	135,857	127,114	

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)	3,621	3,065	22
Accounting and Collecting Labor (902)	11,609	11,946	23
Supplies and Expenses (903)	1,285	3,323	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	16,515	18,334	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	5,983	6,093	27
Office Supplies and Expenses (921)	8,209	8,161	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	10,138	17,669	30
Property Insurance (924)	11,199	9,947	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	47,780	43,871	33
Regulatory Commission Expenses (928)	485	5,643	34
Miscellaneous General Expenses (930)	6,111	4,030	35
Transportation Expenses (933)	6,055	6,254	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	95,960	101,668	
Total Operation and Maintenance Expenses	437,187	415,242	

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		122,711	130,548	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,750	1,727	2
Net property tax equivalent		120,961	128,821	
Social Security		12,116	12,254	3
PSC Remainder Assessment		761	851	4
Other (specify): NONE			0	5
Total tax expense		133,838	141,926	

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		0.203575				3
County tax rate	mills		6.772540				4
Local tax rate	mills		6.903011				5
School tax rate	mills		12.218356				6
Voc. school tax rate	mills		2.281883				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.379365				10
Less: state credit	mills		1.399788				11
Net tax rate	mills		26.979577				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.903011				14
Combined School Tax Rate	mills		14.500239				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.403250				17
Total Tax Rate	mills		28.379365				18
Ratio of Local and School Tax to Total	dec.		0.754184				19
Total tax net of state credit	mills		26.979577				20
Net Local and School Tax Rate	mills		20.347553				21
Utility Plant, Jan. 1	\$	6,511,538	6,511,538				22
Materials & Supplies	\$	33,408	33,408				23
Subtotal	\$	6,544,946	6,544,946				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,544,946	6,544,946				26
Assessment Ratio	dec.		0.921434				27
Assessed Value	\$	6,030,736	6,030,736				28
Net Local & School Rate	mills		20.347553				29
Tax Equiv. Computed for Current Year	\$	122,711	122,711				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)	\$	122,711					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)	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	470,576	0	
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	7,047	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	699,857	7,047	
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	1,293,234	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			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)	5,500		200,245	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	5,500	0	701,404	
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)	1,246,580	90,116	27
Fire Mains (344)	0		28
Services (345)	83,690	21,432	29
Meters (346)	177,354	45,429	30
Hydrants (348)	145,061	14,112	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,104,871	171,089	
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	1,500	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	2,102	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	144,197	3,602	
Total utility plant in service directly assignable	4,712,735	181,738	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,712,735	181,738	

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)	2,507		1,334,189 27
Fire Mains (344)			0 28
Services (345)	200		104,922 29
Meters (346)	5,919		216,864 30
Hydrants (348)	285		158,888 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	8,911	0	2,267,049
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)			30,868 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)			45,524 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	147,799
Total utility plant in service directly assignable	14,411	0	4,880,062
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	14,411	0	4,880,062

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)	36,334		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	36,334	0	
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	473,562	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			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	25,953	27
Fire Mains (344)	0		28
Services (345)	88,658	1,135	29
Meters (346)	9,288		30
Hydrants (348)	68,284		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,259,839	27,088	
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	1,769,735	27,088	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,769,735	27,088	

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)			1,095,137 27
Fire Mains (344)			0 28
Services (345)			89,793 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	1,286,927
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	1,796,823
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,796,823

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			31,510	31,510	1
February			29,470	29,470	2
March			33,340	33,340	3
April			31,500	31,500	4
May			33,840	33,840	5
June			34,690	34,690	6
July			35,930	35,930	7
August			37,550	37,550	8
September			35,140	35,140	9
October			34,090	34,090	10
November			32,260	32,260	11
December			30,350	30,350	12
Total annual pumpage	0	0	399,670	399,670	
Less: Water sold				376,980	13
Volume pumped but not sold				22,690	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				18	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				18	19
Volume pumped but unaccounted for				22,672	20
Percent of water lost				6%	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.)				1,780	24
Date of maximum: 3/3/2005					25
Cause of maximum:					26
HIGH USAGE BOILER PLANT					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				200	27
Date of minimum: 2/28/2005					28
Total KWH used for pumping for the year				850,540	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	225	0	898	1
M	D	4.000	11,550	0	1,179	0	10,371	2
M	D	6.000	29,758	1,249	232	0	30,775	3
M	D	8.000	23,775	1,190	0	0	24,965	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	2,439	1,636	0	102,760	
Total Utility			101,957	2,439	1,636	0	102,760	

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	4	0	693		1
M	1.000	288	11	0	0	299	9	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	2	0	0	7	2	8
M	8.000	9	0	0	0	9	8	9
M	10.000	1	0	0	0	1		10
Total Utility		1,048	13	4	0	1,057	19	

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	1,070	204	140	1	1,135	294	1
0.750	21	0	0	0	21	0	2
1.000	31	1	0	0	32	3	3
1.250	2	0	0	0	2	0	4
1.500	20	1	0	0	21	1	5
2.000	33	1	0	(1)	33	4	6
3.000	9	1	0	0	10	2	7
4.000	4	0	0	0	4	1	8
6.000	8	0	0	0	8	1	9
8.000	2	0	0	0	2	1	10
12.000	2	0	0	0	2	1	11
Total:	1,202	208	140	0	1,270	308	

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	888	111	1	10	1	124	1,135	1
0.750	11	4	0	2	1	3	21	2
1.000	2	23	3	1	0	3	32	3
1.250	0	2	0	0	0	0	2	4
1.500	0	12	1	3	1	4	21	5
2.000	0	20	4	5	0	4	33	6
3.000	0	5	1	2	1	1	10	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	0	0	0	0	2	0	2	11
Total:	901	177	12	24	12	144	1,270	

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	6	1		192	2
Total Fire Hydrants	187	6	1	0	192	
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:	176
Number of distribution system valves end of year:	357
Number of distribution valves operated during year:	271

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.

- Account 635 - Increase due to aerator packing at treatment facility.
 - Account 651 - Increase due to continued repairs of mains, none significant.
 - Account 625 - Increase due to expenditures to repair pump and motor on Well #3.
 - Account 923 - Decrease is a return to normal operating level.
 - Account 928 - Decrease is a return to normal operating level. No rate case in 2005.
-

Water Mains (Page W-17)

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

New water mains were financed by customer contribution and utility funds.

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 Water Services were financed by customer contribution and utility funds.

Meters (Page W-19)

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

Yes

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	3,661,195	3,310,823	1
Total Sales of Electricity	3,661,195	3,310,823	
Other Operating Revenues			
Forfeited Discounts (450)	6,924	6,625	2
Miscellaneous Service Revenues (451)	100	200	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	53,890	99,686	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	9,026	6,452	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	69,940	112,963	
Total Operating Revenues	3,731,135	3,423,786	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	2,214,366	1,989,698	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	152,785	220,653	11
Customer Accounts Expenses (901-904)	31,059	32,310	12
Sales Expenses (910)	7,303	44,850	13
Administrative and General Expenses (920-935)	290,760	300,276	14
Total Operation and Maintenance Expenses	2,696,273	2,587,787	
Other Expenses			
Depreciation Expense (403)	335,960	318,498	15
Amortization Expense (404-407)		0	16
Taxes (408)	239,614	257,492	17
Total Other Expenses	575,574	575,990	
Total Operating Expenses	3,271,847	3,163,777	
NET OPERATING INCOME	459,288	260,009	

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	6,924	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,924	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	100	3
Total Miscellaneous Service Revenues (451)	100	
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	53,890	5
Total Rent from Electric Property (454)	53,890	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
DISCOUNT FOR TIMELY PAYMENT OF SALES TAXES COLLECTED	666	7
INSURANCE RECOVERIES	2,496	8
MISCELLANEOUS OTHER REVENUES	5,864	9
Total Other Electric Revenues (456)	9,026	
Amortization of Construction Grants (457):		
NONE		10
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	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)	104,637	110,474	11
Fuel (539)	175,804	130,414	12
Operation Supplies and Expenses (540)	16,308	17,193	13
Maintenance of Other Power Production Plant (543)	19,047	20,568	14
Total Other Power Generation Expenses	315,796	278,649	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	1,898,570	1,711,049	15
Other Expenses (546)	0		16
Total Other Power Supply Expenses	1,898,570	1,711,049	
Total Power Production Expenses	2,214,366	1,989,698	
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)	90,678	106,616	20
Line and Station Labor (561)	20,759	21,254	21
Line and Station Supplies and Expenses (562)	23,459	59,061	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)	709	9,414	27
Maintenance of Lines (572)	5,194	5,549	28
Maintenance of Line Transformers (573)	3,300	2,147	29
Maintenance of Street Lighting and Signal Systems (574)	1,851	2,907	30
Maintenance of Meters (575)	2,214	8,284	31
Maintenance of Miscellaneous Distribution Plant (576)	4,621	5,421	32
Total Distribution Expenses	152,785	220,653	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)		0	33
Accounting and Collecting Labor (902)	31,059	32,310	34
Supplies and Expenses (903)		0	35
Uncollectible Accounts (904)		0	36
Total Customer Accounts Expenses	31,059	32,310	
SALES EXPENSES			
Sales Expenses (910)	7,303	44,850	37
Total Sales Expenses	7,303	44,850	

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)	85,317	87,993	38
Office Supplies and Expenses (921)	12,976	12,918	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	14,791	27,600	41
Property Insurance (924)	48,687	47,492	42
Injuries and Damages (925)		0	43
Employee Pensions and Benefits (926)	103,434	100,387	44
Regulatory Commission Expenses (928)	1,470	1,663	45
Miscellaneous General Expenses (930)	11,965	11,046	46
Transportation Expenses (933)	5,745	4,307	47
Maintenance of General Plant (935)	6,375	6,870	48
Total Administrative and General Expenses	290,760	300,276	
Total Operation and Maintenance Expenses	2,696,273	2,587,787	

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		205,965	223,042	1
Social Security		28,702	29,152	2
Wisconsin Gross Receipts Tax		1,736	1,659	3
PSC Remainder Assessment		3,211	3,639	4
Other (specify): NONE			0	5
Total tax expense		<u>239,614</u>	<u>257,492</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		0.203575				3
County tax rate	mills		6.772540				4
Local tax rate	mills		6.903011				5
School tax rate	mills		12.218356				6
Voc. school tax rate	mills		2.281883				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.379365				10
Less: state credit	mills		1.399788				11
Net tax rate	mills		26.979577				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.903011				14
Combined School Tax Rate	mills		14.500239				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.403250				17
Total Tax Rate	mills		28.379365				18
Ratio of Local and School Tax to Total	dec.		0.754184				19
Total tax net of state credit	mills		26.979577				20
Net Local and School Tax Rate	mills		20.347553				21
Utility Plant, Jan. 1	\$	10,864,105	10,864,105				22
Materials & Supplies	\$	143,516	143,516				23
Subtotal	\$	11,007,621	11,007,621				24
Less: Plant Outside Limits	\$	22,200	22,200				25
Taxable Assets	\$	10,985,421	10,985,421				26
Assessment Ratio	dec.		0.921434				27
Assessed Value	\$	10,122,340	10,122,340				28
Net Local & School Rate	mills		20.347553				29
Tax Equiv. Computed for Current Year	\$	205,965	205,965				30
Tax Equivalent per 1994 PSC Report	\$	156,551					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	205,965					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)	95,119	16,078	24
Total Other Production Plant	4,527,224	16,078	

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)			111,197 24
Total Other Production Plant	0	0	4,543,302

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)	25,282	20,663	35
Station Equipment (362)	1,960,511		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	236,138	16,106	38
Overhead Conductors and Devices (365)	422,123	7,387	39
Underground Conduit (366)	357,047	7,936	40
Underground Conductors and Devices (367)	797,384	19,342	41
Line Transformers (368)	779,602	14,100	42
Services (369)	76,025	24,630	43
Meters (370)	279,962	42,245	44
Installations on Customers' Premises (371)	1,637		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	297,869	13,643	47
Total Distribution Plant	5,235,143	166,052	
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)	36,146	1,500	51
Transportation Equipment (392)	77,864	9,591	52
Stores Equipment (393)	5,089		53
Tools, Shop and Garage Equipment (394)	41,777		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)			45,945 35
Station Equipment (362)			1,960,511 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	4,867		247,377 38
Overhead Conductors and Devices (365)	3,570		425,940 39
Underground Conduit (366)	370		364,613 40
Underground Conductors and Devices (367)	19,058		797,668 41
Line Transformers (368)	48		793,654 42
Services (369)	1,055		99,600 43
Meters (370)	15,320		306,887 44
Installations on Customers' Premises (371)			1,637 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	688		310,824 47
Total Distribution Plant	44,976	0	5,356,219
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)			37,646 51
Transportation Equipment (392)			87,455 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)	20,369	403	55
Power Operated Equipment (396)	287,773	151,460	56
Communication Equipment (397)	14,182	2,657	57
Miscellaneous Equipment (398)	905		58
Other Tangible Property (399)	0		59
Total General Plant	806,670	165,611	
Total utility plant in service directly assignable	10,569,037	347,741	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	10,569,037	347,741	

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)			20,772 55
Power Operated Equipment (396)			439,233 56
Communication Equipment (397)	625		16,214 57
Miscellaneous Equipment (398)			905 58
Other Tangible Property (399)			0 59
Total General Plant	625	0	971,656
Total utility plant in service directly assignable	45,601	0	10,871,177
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	45,601	0	10,871,177

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	12,466	Wednesday	01/05/2005	13:00	6,604	1
February	02	12,432	Tuesday	02/22/2005	11:00	5,887	2
March	03	11,836	Wednesday	03/09/2005	09:00	6,437	3
April	04	11,792	Monday	04/18/2005	13:00	6,124	4
May	05	11,778	Monday	05/09/2005	12:00	6,073	5
June	06	14,242	Thursday	06/23/2005	13:00	6,712	6
July	07	14,098	Thursday	07/14/2005	14:00	6,636	7
August	08	14,061	Wednesday	08/03/2005	12:00	7,242	8
September	09	13,824	Monday	09/12/2005	14:00	6,613	9
October	10	13,679	Tuesday	10/04/2005	12:00	6,518	10
November	11	12,472	Thursday	11/17/2005	10:00	6,398	11
December	12	12,869	Monday	12/19/2005	08:00	6,963	12
Total		155,549				78,207	

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	1,607	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	1,607	7
Purchases	78,207	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	79,814	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	77,426	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility	486	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	486	23
Total Sold and Used	77,912	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	1,902	27
Total Energy Losses	1,902	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.3830%	29
Total Disposition of Energy	79,814	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	1,112	9,898	1
Total Sales for Residential Sales		1,112	9,898	
Commercial & Industrial				
SMALL POWER	CP-1	34	10,103	2
LARGE POWER SERVICE	CP-2	17	30,884	3
INDUSTRIAL POWER SERVICE	CP-3	3	21,114	4
COMMERICAL CITY	GS-1	192	4,309	5
COMMERICAL RURAL	GS-1	12	379	6
GENERAL SERVICE	GS-1	23	290	7
Total Sales for Commercial & Industrial		281	67,079	
Public Street & Highway Lighting				
ATHLETIC FIELD	MS-1	2	67	8
STREET LIGHTING	MS-1	5	382	9
Total Sales for Public Street & Highway Lighting		7	449	
Sales for Resale				
NONE				10
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,400	77,426	

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)	
		668,968	14,361	683,329	1
0	0	668,968	14,361	683,329	
32,355		479,096	15,354	494,450	2
70,082	81,618	1,260,806	43,355	1,304,161	3
43,250	50,413	764,663	30,393	795,056	4
		273,540	6,100	279,640	5
		24,510	546	25,056	6
		18,919	421	19,340	7
145,687	132,031	2,821,534	96,169	2,917,703	
		3,759	92	3,851	8
		55,837	475	56,312	9
0	0	59,596	567	60,163	
				0	10
0	0	0	0	0	
145,687	132,031	3,550,098	111,097	3,661,195	

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	155,549				6
Average load factor	68.8740%				7
Total Cost of Purchased Power	1,898,570				8
Average cost per kWh	0.0243				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	6,604				12
February	5,887				13
March	6,437				14
April	6,124				15
May	6,073				16
June	6,712				17
July	6,636				18
August	7,242				19
September	6,613				20
October	6,518				21
November	6,398				22
December	6,963				23
Total kWh (000)	78,207	0			24

		(d)		(e)		
Name of Vendor						28
Point of Delivery						29
Voltage at Which Delivered						30
Point of Metering						31
Type of Power Purchased (firm, dump, etc.)						32
Total of 12 Monthly Maximum Demands -- kW						33
Average load factor						34
Total Cost of Purchased Power						35
Average cost per kWh						36
On-Peak Hours (if applicable)						37
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	38
January						39
February						40
March						41
April						42
May						43
June						44
July						45
August						46
September						47
October						48
November						49
December						50
Total kWh (000)						51

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	1,607	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	14,242	7
Date and Hour of Such Maximum Demand	6/23/2005 13	8
Load Factor	0.0129	9
Maximum Net Generation in Any One Day	103,623	10
Date of Such Maximum	6/23/2005	11
Number of Hours Generators Operated	1,030	12
Maximum Continuous or Dependable Capacity--kW	13,783	13
Is Plant Owned or Leased?		14
Total Production Expenses	315,796	15
Cost per kWh of Net Generation (\$)	197	16
Monthly Net Generation --- kWh (000):		
January	99	17
February	112	18
March	128	19
April	21	20
May	86	21
June	284	22
July	463	23
August	102	24
September	62	25
October	64	26
November	79	27
December	107	28
Total kWh (000)	1,607	29
Gas Consumed--Therms	62,969	30
Average Cost per Therm Burned (\$)	62,969.0000	31
Fuel Oil Consumed Barrels (42 gal.)	1,771	32
Average Cost per Barrel of Oil Burned (\$)	74.9400	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	488	36
Average Cost per Gallon (\$)	0.0000	37
kWh Net Generation per Gallon of Fuel Oil	21	38
kWh Net Generation per Gallon of Lubr. Oil	3293	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 (\$)	0.1186	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)	1,607			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.)	14,242			7
Date and Hour of Such Maximum Demand	6/23/2005 13			8
Load Factor	0.0129			9
Maximum Net Generation in Any One Day	103,623			10
Date of Such Maximum	06/23/2005			11
Number of Hours Generators Operated	1,030			12
Maximum Continuous or Dependable Capacity--kW	13,783			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	315,796			15
Cost per kWh of Net Generation (\$)	196.5128			16
Monthly Net Generation --- kWh (000):				
January	99			17
February	112			18
March	128			19
April	21			20
May	86			21
June	284			22
July	463			23
August	102			24
September	62			25
October	64			26
November	79			27
December	107			28
Total kWh (000)	1,607			29
Gas Consumed--Therms	62,969			30
Average Cost per Therm Burned (\$)	0.9200			31
Fuel Oil Consumed Barrels (42 gal.)	1,771			32
Average Cost per Barrel of Oil Burned (\$)	74.9400			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	488			36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil	21			38
kWh Net Generation per Gallon of Lubr. Oil	3,293			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 (\$)	0.1186			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							<u><u>0</u></u>	

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 (n)		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)	kW (n)	kVA (o)		
Total				0	0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)		Rated Unit Capacity (n)		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		kW (k)	kVA (l)	kW (k)	kVA (l)		
1947	2	117	980	1,225	980	980	1
1940	2	46	473	592	473	473	2
1930	2	21	240	300	240	240	3
1972	4	380	3,090	3,863	3,090	3,090	4
1986	12	348	3,000	3,750	3,000	3,000	5
2002	12	170	2,000	2,500	2,000	2,000	6
2002	12	179	2,000	2,500	2,000	2,000	7
2002	12	198	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	14,242					7
Dt and Hr of Such Maximum Demand	06/23/2005					8
	13:00					9
Kwh Output	78,207					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						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

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	1,443	516	94,783	1
Acquired during year	431	15	350	2
Total	1,874	531	95,133	3
Retired during year	434			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,440	531	95,133	6
Number end of year accounted for as follows:				7
In customers' use	1,365	440	58,391	8
In utility's use		8	27,475	9
				10
Locked meters on customers' premises				11
In stock	75	83	9,267	12
Total end of year	1,440	531	95,133	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	23,774	1
Metal Halide/Halogen	101	2	1,640	2
Metal Halide/Halogen	150	90	73,781	3
Metal Halide/Halogen	250	28	22,953	4
Total		149	122,148	
Ornamental				
Metal Halide/Halogen	150	317	259,872	5
Total		317	259,872	
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.

Account 910 - Decrease is due to utility incurring less sales advertising expense in 2005.

Account 575, 562, 923 - Decrease is a return to normal operating level.

Account 539 - Increase is due to increased fuel costs during 2005.

Account 571 - Decrease is due to utility incurring less in maintenance expense.

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

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

Account 396 - Purchase of new 2006 Freightliner Digger Derrick.
