



3014 (02-09-04)

ANNUAL REPORT

OF

Name: ARCADIA ELECTRIC AND WATER UTILITY

Principal Office: 203 WEST MAIN STREET
ARCADIA, WI 54612

For the Year Ended: DECEMBER 31, 1998

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: 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:

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

Name: JOHN E. VIG

Title: PARTNER-IN-CHARGE

Office Address: KIESLING ASSOCIATES, LLP

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

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

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

Name: JOHN E. VIG

Title: PARTNER-IN-CHARGE

Office Address: KIESLING ASSOCIATES, LLP

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

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

Date of most recent audit report: 12/31/1997

Period covered by most recent audit: JANUARY 1, 1998 - DECEMBER 31,1998

IDENTIFICATION AND OWNERSHIP

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:

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:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- CRAIG BARVEK
- ANGELA BERG
- RALPH HAINES
- JIM LISKOWSKI
- GERALD MEYERS
- TIM PUTZ
- RYAN SHEEHY

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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)	3,410,251	3,479,580	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,469,125	2,428,659	2
Depreciation Expense (403)	361,574	354,865	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	297,530	299,648	5
Total Operating Expenses	3,128,229	3,083,172	
Net Operating Income	282,022	396,408	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	282,022	396,408	
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)	105,348	146,427	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	105,348	146,427	
Total Income	387,370	542,835	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	387,370	542,835	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	204,670	243,892	14
Amortization of Debt Discount and Expense (428)	9,285	10,741	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	213,955	254,633	
Net Income	173,415	288,202	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,829,845	2,541,643	20
Balance Transferred from Income (433)	173,415	288,202	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,003,260	2,829,845	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
WATER UTILITY INTEREST EARNED ON DEPOSITS AND DEBT RESERVE FUNDS	44,026	5
ELECTRIC UTILITY INTEREST EARNED ON DEPOSITS AND DEBT RESERVE FUNDS	61,322	6
Total (Acct. 419):	105,348	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	657,513	2,752,738	0	0	3,410,251	1
Less: interdepartmental sales	0	20,150	0	0	20,150	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	64	295			359	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	657,449	2,732,293	0	0	3,389,742	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	140,279		140,279	1
Electric operating expenses	274,828		274,828	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	1,093		1,093	8
Electric utility plant accounts	40,120		40,120	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	456,320	0	456,320	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,157,547	10,811,268	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,791,828	4,465,250	2
Net Utility Plant	6,365,719	6,346,018	
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)	714,511	1,194,317	7
Total Other Property and Investments	714,511	1,194,317	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,852,617	933,550	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	332,692	326,092	11
Other Accounts Receivable (143)	54,575	54,512	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	56,374	64,335	13
Receivables from Municipality (145)	172,090	333,398	14
Materials and Supplies (150)	147,126	172,921	15
Prepayments (165)	16,611	13,225	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	2,519,337	1,769,363	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	98,675	107,960	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	140,225	183,480	20
Total Deferred Debits	238,900	291,440	
Total Assets and Other Debits	9,838,467	9,601,138	

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)	984,208	820,556	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,003,260	2,829,845	23
Total Proprietary Capital	3,987,468	3,650,401	
LONG-TERM DEBT			
Bonds (221)	3,735,000	3,975,000	24
Advances from Municipality (223)	85,000	0	25
Other Long-Term Debt (224)	74,159	88,991	26
Total Long-Term Debt	3,894,159	4,063,991	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	186,680	161,274	28
Payables to Municipality (233)	16,718	20,888	29
Customer Deposits (235)			30
Taxes Accrued (236)	253,249	263,697	31
Interest Accrued (237)	15,847	16,703	32
Other Current and Accrued Liabilities (238)	31,119	38,380	33
Total Current and Accrued Liabilities	503,613	500,942	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	44,898	44,898	36
Total Deferred Credits	44,898	44,898	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,408,329	1,340,906	41
Total Liabilities and Other Credits	9,838,467	9,601,138	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,761,166	0	0	7,387,996	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	8,385			0	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,769,551	0	0	7,387,996	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	818,658	0	0	3,973,170	10
Total Accumulated Provision	818,658	0	0	3,973,170	
Net Utility Plant	2,950,893	0	0	3,414,826	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	740,023	3,725,227			4,465,250	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	77,068	284,506			361,574	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,070				2,070	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	250	11,657			11,907	10
Other credits (specify):						11
ROUNDING	1				1	12
Total credits	79,389	296,163	0	0	375,552	13
Debits during year						14
Book cost of plant retired	754	44,272			45,026	15
Cost of removal					0	16
Other debits (specify):						17
PLANT PAYROLL		3,948			3,948	18
Total debits	754	48,220	0	0	48,974	19
Balance End of Year	818,658	3,973,170	0	0	4,791,828	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	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	64,335	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	7,961	5
Accounts written off during the year: Others		6
Total accounts written off	7,961	
Balance end of year	56,374	

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	15,179				15,179	17,823	1
Other			106,740		106,740	131,287	2
Total Electric Utility					121,919	149,110	

Account	Total End of Year	Amount Prior Year	
Electric utility total	121,919	149,110	1
Water utility	25,207	23,811	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	147,126	172,921	

**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 UTILITY 1994 MRBS	2,313	428	11,563	1
ELECTRIC UTILITY 1997 MRBS	3,956	428	32,303	2
WATER UTILITY 1997 MRBS	3,017	428	54,809	3
Total			98,675	
Unamortized premium on debt (251)				
NONE	0	0	0	4
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	820,556	1
Changes during year (explain):		
ENGINE PAYBACK OF TAX EQUIVALENT PER AGREEMENT WITH MUNICIPALITY	28,538	2
CONTRIBUTED SERVICES/LABOR	57,004	3
TIF #3 AND TIF #4 CONTRIBUTIONS FOR CONSTRUCTION	78,110	4
Balance end of year	984,208	

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 1994 MRBS	01/05/1994	01/05/2003	4.00%	485,000	1
WATER 1997 MRBS	03/06/1997	03/06/2016	5.00%	2,035,000	2
ELECTRIC 1997 MRBS	03/06/1997	03/06/2006	5.00%	1,215,000	3
Total Bonds (Account 221):				3,735,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GLANZER BUILDING	01/01/1998	01/01/2002	0.00%	85,000	1
Total for Account 223				85,000	
Other Long-Term Debt (224)					
ASHLEY FURNITURE LIGHTING PROJECT	06/01/1997	06/01/2003	0.00%	74,159	2
Total for Account 224				74,159	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	263,697	1
Accruals:		
Charged water department expense	93,887	2
Charged electric department expense	203,643	3
Charged sewer department expense	913	4
Other (explain):		
NONE		5
Total Accruals and other credits	298,443	
Taxes paid during year:		
County, state and local taxes	263,697	6
Social Security taxes	34,689	7
PSC Remainder Assessment	4,179	8
Other (explain):		
Utility tax - license fee	6,326	9
Total payments and other debits	308,891	
Balance end of year	253,249	

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)					
electric refunding	0	3,366	3,366	0	1
1994 electric	1,998	23,954	23,972	1,980	2
1997 electric	5,492	65,319	65,903	4,908	3
1997 water	9,213	110,301	110,555	8,959	4
water refunding	0	1,730	1,730	0	5
Subtotal	16,703	204,670	205,526	15,847	
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	16,703	204,670	205,526	15,847	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,096,355	244,551	0	0	0	1,340,906	1
Add credits during year:							
For Services	3,364					3,364	2
For Mains	62,307					62,307	3
Other (specify):							
HYDRANTS	1,752					1,752	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,163,778	244,551	0	0	0	1,408,329	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	262,288					262,288	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER BOND REDEMPTION	143,620	3
WATER BOND REDEMPTION 1997	183,850	4
WATER DEPRECIATION FUND	10,043	5
WATER BOND REDEMPTION 1996	14,857	6
ELECTRIC 1987 BOND REDEMPTION	55,238	7
ELECTRIC 1997 BOND REDEMPTION	264,833	8
ELECTRIC DEPRECIATION FUND	20,087	9
ELECTRIC BOND REDEMPTION	21,983	10
Total (Acct. 125):	714,511	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	45,453	12
Electric	287,239	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	332,692	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16
Merchandising, jobbing and contract work		17
Other (specify):		
WATER MISCELLANEOUS A/R FOR EXTENSIONS	31,810	18
WATER DEFERRED SPECIAL ASSESSMENTS	3,705	19
ELECTRIC UTILITY RENTALS & MISC	19,060	20
Total (Acct. 143):	54,575	
Receivables from Municipality (145):		
WATER UTILITY FIRE PROTECTION CHARGE DUE FROM GENERAL & METER	165,454	21
WATER ALLOCATION DUE FROM SEWER	5,821	22

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)	
Receivables from Municipality (145):		
ELECTRIC UTILITY EXPENSES DUE FROM WATER	815	23
Total (Acct. 145):	172,090	
Prepayments (165):		
PREPAID INSURANCE	16,611	24
Total (Acct. 165):	16,611	
Extraordinary Property Losses (182):		
NONE		25
Total (Acct. 182):	0	
Other Deferred Debits (183):		
ELECTRIC LIGHTING PROJECT REBATES	74,159	26
ELECTRIC DEFERRED LOSS ON DEBT RETIREMENT	20,757	27
WATER RESERVOIR PAINTING & CLEANUP COSTS (UNAMORTIZED PORTION)	22,532	28
WATER DEFERRED LOSS ON DEBT RETIREMENT	22,777	29
Total (Acct. 183):	140,225	
Payables to Municipality (233):		
OUTSIDE SERVICES PAID BY GENERAL	5,688	30
INSURANCE PAID BY GENERAL	10,215	31
WATER PSC REMAINDER	815	32
Total (Acct. 233):	16,718	
Other Deferred Credits (253):		
ELECTRIC CAPITAL CREDITS TO BE REFUNDED TO CUSTOMERS	44,898	33
Total (Acct. 253):	44,898	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,669,551	7,310,663	0	0	10,980,214	1
Materials and Supplies	24,509	135,514	0	0	160,023	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	779,340	3,849,198	0	0	4,628,538	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,130,066	244,551	0	0	1,374,617	6
Other (specify):					0	7
Average Net Rate Base	1,784,654	3,352,428	0	0	5,137,082	
Net Operating Income	169,034	112,988	0	0	282,022	8
Net Operating Income as a percent of Average Net Rate Base	9.47%	3.37%	N/A	N/A	5.49%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	902,382	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,916,552	3
Other (Specify):		4
Total Average Proprietary Capital	3,818,934	
Net Income		
Net Income	173,415	5
Percent Return on Proprietary Capital	4.54%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

WATER AND ELECTRIC SERVICE WAS EXTENDED TO PORTIONS OF THE CITY'S TAX INCREMENT DISTRICT #3 AND #4 THAT WAS RECORDED AS CAPITAL CONTRIBUTED BY MUNICIPALITY.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

THE ELECTRIC UTILITY PURCHASED A BUILDING FROM THE MUNICIPALITY AND INCURRED DEBT CLASSIFIED IN ACCOUNT 223.

6. Formal proceedings with the Public Service Commission.

THE ELECTRIC UTILITY FILED A RATE INCREASE APPLICATION IN 1998.

7. Any additional matters.

THE ELECTRIC AND WATER UTILITY INCURRED SIGNIFICANT STORM DAMAGE EXPENSES IN 1998 FROM SUMMER STORMS. FEDERAL EMERGENCY MANAGEMENT ASSISTANCE WAS RECEIVED BY BOTH WATER AND ELECTRIC.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

THE UTILITY HAS ARRANGED BOTH THESE NOTES TO HAVE ZERO PERCENT INTEREST CHARGED.

Signature Page (Page ii)

(KA LETTERHEAD)

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

We have compiled the balance sheets of the City of Arcadia Municipal Electric and Water Utility as of December 31, 1998 and 1997, 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 differs from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

KIESLING ASSOCIATES, LLP
Viroqua, Wisconsin
March 26, 1999

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Response received 8/27/99

Item 1: Amounts will be reclassified from a/c 183 to a/c 181.

Item 2: Meter schedule for 1997 was provided.

Item 3: kwh should be 625,000

ele

July 29, 1999

Ms. Angela Berg, City Clerk
Arcadia Electric & Water Utility
203 West Main Street
Arcadia, WI 54612-1391

1998 Analytical Review DWCCA-210-ELE

Dear Ms. Berg:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted an amount reported in Account 183, Other Deferred Debits, page F-19, described as "water deferred loss on debt retirement." This amount is more appropriately reported in Account 181, Unamortized Debt Discount and Expense. Please refer to the Class C Water Uniform System of Accounts, Account 181, paragraph B, page 32. Please confirm that this amount will be reclassified to Account 181.

2. During our review of meter testing, we noted that the Meters schedule, page W-17 of the 1997 annual report is blank. Please provide this information for us to enter into our copy of the annual report.

3. During our review, we noted 625 kWh reported for pumping on page W-10. If the \$26,293 reported for fuel used for pumping on page W-5 is divided by 6 cents (the average cost of kWh), the result is 438,216 kWh. Please indicate if the kWh used for pumping should be 625,000, or otherwise explain the 625 reported. (We did see the footnote that indicated this was an estimated number).

In addition, our records indicate we have not received a response to our 1996 and 1997 analytical review letters. These letters have been reviewed, and a response is no longer necessary because most of the missing or incorrect items have been programmed into the new electronic system. However failure to respond to an analytical review letter is in violation of Wisconsin Statutes § 196.07. In the future, failure to respond to a review letter may prompt a visit to your utility. The cost of this visit will be

FINANCIAL SECTION FOOTNOTES

assessed to your utility.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\July 29 1999 rev letters e.doc

cc: Mr. Craig Barvek

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 30, 1999

Ms. Angela Berg, City Clerk
Arcadia Electric & Water Utility
203 West Main Street
Arcadia WI 54612-1391

1998 Analytical Review DWCCA-210-ELE

Dear Ms. Berg:

By letter dated August 26, 1999, your accountant, Tami L. Baker, Kiesling Associates, provided us a copy of the Meters schedule for the 1997 annual report. A copy is enclosed. Two matters need to be resolved before this data can be entered into our annual report system.

1. The end of year meter balances in column (f), lines 1, 2, 3, 4, 5, 7, and 8, of Page W-16 of the 1997 annual report, do not agree with the corresponding meter classification totals reported in column (o), lines 1, 2, 3, 4, 5, 7 and 8. Please provide a corrected copy.

2. The End of Year balances reported in column (f), page W-16 of the 1997 annual report (copy enclosed), do not agree with the First of Year balances reported on page W-17 of the 1998 annual report, column (b), lines 2 and 10. Please provide corrected copies.

Your prompt reply to this matter should close our 1998 review. If you have any questions, you may contact me at (608) 266-3768. Thank you for your cooperation in this matter.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

Enclosure

ELE:tlk:w:\compl\1998 ar response letters\210 response letter.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	646,410	1
Total Sales of Water	646,410	
Other Operating Revenues		
Forfeited Discounts (470)	954	2
Miscellaneous Service Revenues (471)	563	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,586	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	11,103	
Total Operating Revenues	657,513	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	53,818	9
Water Treatment Expenses (630-635)	60,031	10
Transmission and Distribution Expenses (640-655)	121,186	11
Customer Accounts Expenses (901-904)	29,176	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	53,313	14
Total Operation and Maintenance Expenses	317,524	
Other Operating Expenses		
Depreciation Expense (403)	77,068	15
Amortization Expense (404-407)		16
Taxes (408)	93,887	17
Total Other Operating Expenses	170,955	
Total Operating Expenses	488,479	
NET OPERATING INCOME	169,034	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	166	2,987	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	166	2,987	
Metered Sales to General Customers (461)				
Residential	830	39,144	110,879	4
Commercial	144	26,309	61,048	5
Industrial	11	246,793	273,313	6
Total Metered Sales to General Customers (461)	985	312,246	445,240	
Private Fire Protection Service (462)	11		22,737	7
Public Fire Protection Service (463)	1		165,454	8
Other Sales to Public Authorities (464)	25	2,918	9,992	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,023	315,330	646,410	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	165,454	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)	165,454	
Forfeited Discounts (470):		
Customer late payment charges	954	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	954	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE RELATED REVENUES	563	7
Total Miscellaneous Service Revenues (471)	563	
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	2,838	10
Other (specify):		
STORM COST REIMBURSEMENT FROM GOVERNMENTAL AGENCY FOR ADDED COSTS	6,375	11
MISCELLANEOUS	373	12
Total Other Water Revenues (474)	9,586	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	26,293	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	27,525	9
Total Pumping Expenses	53,818	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	29,673	10
Chemicals (631)	6,992	11
Operation Supplies and Expenses (632)	18,123	12
Maintenance of Water Treatment Plant (635)	5,243	13
Total Water Treatment Expenses	60,031	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	74,638	14
Operation Supplies and Expenses (641)	46	15
Maintenance of Distribution Reservoirs and Standpipes (650)	24,232	16
Maintenance of Mains (651)	7,811	17
Maintenance of Services (652)	8,002	18
Maintenance of Meters (653)	1,267	19
Maintenance of Hydrants (654)	4,838	20
Maintenance of Other Plant (655)	352	21
Total Transmission and Distribution Expenses	121,186	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	8,635	22
Accounting and Collecting Labor (902)	20,389	23
Supplies and Expenses (903)	88	24
Uncollectible Accounts (904)	64	25
Total Customer Accounts Expenses	29,176	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	10,352	27
Office Supplies and Expenses (921)	7,247	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	806	30
Property Insurance (924)	1,818	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	25,512	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	3,601	35
Transportation Expenses (933)	3,977	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	53,313	
 Total Operation and Maintenance Expenses	 317,524	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		83,209	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		913	2
Net property tax equivalent		82,296	
Social Security		10,777	3
PSC Remainder Assessment		814	4
Other (specify): NONE			5
Total tax expense		93,887	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.193047				3
County tax rate	mills		5.999977				4
Local tax rate	mills		7.138646				5
School tax rate	mills		15.210884				6
Voc. school tax rate	mills		2.009644				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.552198				10
Less: state credit	mills		2.583610				11
Net tax rate	mills		27.968588				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.138646				14
Combined School Tax Rate	mills		17.220528				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.359174				17
Total Tax Rate	mills		30.552198				18
Ratio of Local and School Tax to Total	dec.		0.797297				19
Total tax net of state credit	mills		27.968588				20
Net Local and School Tax Rate	mills		22.299270				21
Utility Plant, Jan. 1	\$	3,577,937	3,577,937				22
Materials & Supplies	\$	23,811	23,811				23
Subtotal	\$	3,601,748	3,601,748				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,601,748	3,601,748				26
Assessment Ratio	dec.		1.036019				27
Assessed Value	\$	3,731,479	3,731,479				28
Net Local & School Rate	mills		22.299270				29
Tax Equiv. Computed for Current Year	\$	83,209	83,209				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)	\$	83,209					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	61,835		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)	125,958	1,093	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	187,793	1,093	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	349,772		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	135,896		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	485,668	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	1,000		21
Structures and Improvements (331)	142,834		22
Water Treatment Equipment (332)	396,478		23
Total Water Treatment Plant	540,312	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,298		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			61,835	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			127,051	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	188,886	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			349,772	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			135,896	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	485,668	
WATER TREATMENT PLANT				
Land and Land Rights (330)			1,000	21
Structures and Improvements (331)			142,834	22
Water Treatment Equipment (332)			396,478	23
Total Water Treatment Plant	0	0	540,312	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,298	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	471,313		26
Transmission and Distribution Mains (343)	1,438,621	147,418	27
Fire Mains (344)	0		28
Services (345)	112,968	14,300	29
Meters (346)	79,075	7,248	30
Hydrants (348)	147,196	13,208	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,254,471	182,174	
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)	22,920		36
Transportation Equipment (392)	20,808		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	7,174		39
Laboratory Equipment (395)	1,173		40
Power Operated Equipment (396)	43,422		41
Communication Equipment (397)	3,939	716	42
SCADA Equipment (397.1)	4,191		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	109,693	716	
Total utility plant in service directly assignable	3,577,937	183,983	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,577,937	183,983	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			471,313 26
Transmission and Distribution Mains (343)			1,586,039 27
Fire Mains (344)			0 28
Services (345)			127,268 29
Meters (346)	754		85,569 30
Hydrants (348)			160,404 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	754	0	2,435,891
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)			22,920 36
Transportation Equipment (392)			20,808 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			7,174 39
Laboratory Equipment (395)			1,173 40
Power Operated Equipment (396)			43,422 41
Communication Equipment (397)			4,655 42
SCADA Equipment (397.1)			4,191 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	110,409
Total utility plant in service directly assignable	754	0	3,761,166
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	754	0	3,761,166

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			29,060	29,060	1
February			25,040	25,040	2
March			26,940	26,940	3
April			26,910	26,910	4
May			29,530	29,530	5
June			30,290	30,290	6
July			30,800	30,800	7
August			29,540	29,540	8
September			32,040	32,040	9
October			30,550	30,550	10
November			24,870	24,870	11
December			25,700	25,700	12
Total for year	0	0	341,270	341,270	
Less: Measured or estimated water used in main flushing and water treatment during year				8,000	13
Less: Other utility use				6,000	14
Other utility use explanation:					15
MAIN FLUSHING - FIRE FLOW TEST- METER TESTING					
Water pumped into distribution system				327,270	16
Less: Water sold				315,330	17
Losses and unaccounted for				11,940	18
Percent unaccounted for to the nearest whole percent (%)				4%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,510	21
Date of maximum: 7/14/1998					22
Cause of maximum:					23
FILLED RESERVOIRS - ONE WELL WAS DOWN FOR REPAIR					
Minimum gallons pumped by all methods in any one day during reporting year				160	24
Date of minimum: 12/27/1998					25
Total KWH used for pumping for the year				625,000	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WEST WELL	2	317	10	662,000	Yes	1
EAST WELL	3	376	12	864,000	Yes	2
SOUTH WELL	4	480	14	864,000	Yes	3

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	WEST WELL 2	1
Location	109 EAST WILSON STREET	MEMORIAL PARK	105 THIRD STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1959	1995	1939	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	600	600	410	8
Pump Motor or Standby Engine Mfr	GE	US ELECTRIC	FAIRBANKS	9 10
Year Installed	1991	1995	1954	11
Type	OTHER	OTHER	OTHER	12
Horsepower	75	60	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				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	EAST RESERVOIR	WEST RESERVOIR	WORTHY	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1972	1992	1997	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	OTHER	5
Elevation difference in feet (See Headnote 3.)	160	144	1	6
Total capacity in gallons	1,000,000	500,000	1	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	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.)	1.0000	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,123	0	0	0	1,123	1
M	D	4.000	14,484	0	0	0	14,484	2
M	D	6.000	27,618	1,050	0	0	28,668	3
M	D	8.000	18,549	0	0	0	18,549	4
M	D	10.000	19,204	3,291	0	0	22,495	5
M	D	12.000	7,750	0	0	0	7,750	6
Total Within Municipality			88,728	4,341	0	0	93,069	
Total Utility			88,728	4,341	0	0	93,069	

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	698	0	0	0	698		1
M	1.000	224	21	0	0	245		2
M	1.250	7	0	0	0	7		3
M	1.500	4	1	0	0	5		4
M	2.000	21	2	0	0	23		5
M	3.000	3	0	0	0	3		6
M	4.000	4	1	0	0	5		7
M	6.000	1	1	0	0	2		8
M	8.000	1	0	0	0	1		9
M	10.000		1			1		10
Total Utility		963	27	0	0	990	0	

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 (a).

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	971	54	23		1,002	74	1
0.750	20				20	3	2
1.000	23	8	3		28	13	3
1.250	2				2	2	4
1.500	15	1			16		5
2.000	26	1			27	4	6
3.000	8				8	1	7
4.000	4				4	1	8
6.000	10	1	1		10	4	9
8.000	2				2	1	10
Total:	1,081	65	27	0	1,119	103	

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	817	91	1	10		83	1,002	1
0.750	11	4		2		3	20	2
1.000	2	20	3	1		2	28	3
1.250		2					2	4
1.500		11	2	3			16	5
2.000		18	2	3		4	27	6
3.000		5	1	2			8	7
4.000			1	1		2	4	8
6.000					6	4	10	9
8.000			1			1	2	10
Total:	830	151	11	22	6	99	1,119	

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	158	6		0	164	2
Total Fire Hydrants	158	6	0	0	164	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	72
Number of distribution system valves end of year:	243
Number of distribution valves operated during year:	121

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 926 - DECREASE IN ALLOCATED EXPENSES IN 1998.

ACCOUNT 640 - INCREASE IN ACCOUNT DUE TO INCREASE IN ACTUAL HOURS & STAFF NEEDS IN 1998.

Pumping and Purchased Water Statistics (Page W-10)

TOTAL KWH USED FOR PUMPING WAS ESTIMATED IN 1998. 625 changed to 625,000 kwh per Tami Baker, Kiesling, 8/27/99 ele

Water Mains (Page W-15)

WATER MAIN ADDITION WAS FINANCED THROUGH CUSTOMER CONTRIBUTIONS AND CAPITAL PAID IN BY MUNICIPALITY.

Water Services (Page W-16)

WATER SERVICES ADDITION WAS FINANCED THROUGH CUSTOMER CONTRIBUTIONS AND CAPITAL PAID IN BY MUNICIPALITY.

Hydrants and Distribution System Valves (Page W-18)

DUE TO ROUNDING, THE UTILITY HAS COMPLIED WITH THE 50% RULING.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	2,638,397	1
Total Sales of Electricity	2,638,397	
Other Operating Revenues		
Forfeited Discounts (450)	5,411	2
Miscellaneous Service Revenues (451)	101,225	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	7,705	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	114,341	
Total Operating Revenues	2,752,738	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,748,149	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	141,055	11
Customer Accounts Expenses (901-904)	35,352	12
Sales Expenses (910)	23,647	13
Administrative and General Expenses (920-935)	203,398	14
Total Operation and Maintenance Expenses	2,151,601	
Other Expenses		
Depreciation Expense (403)	284,506	15
Amortization Expense (404-407)		16
Taxes (408)	203,643	17
Total Other Expenses	488,149	
Total Operating Expenses	2,639,750	
NET OPERATING INCOME	112,988	

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	5,411	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,411	
Miscellaneous Service Revenues (451):		
EQUIPMENT RENTAL, POLE RENTAL, RECONNECT FEES, AND TRENCHING SERVICES	101,225	3
Total Miscellaneous Service Revenues (451)	101,225	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT AND MISCELLANEOUS ITEMS	7,705	7
Total Other Electric Revenues (456)	7,705	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	92,831	11
Fuel (539)	51,079	12
Operation Supplies and Expenses (540)	15,378	13
Maintenance of Other Power Production Plant (543)	63,567	14
Total Other Power Generation Expenses	222,855	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,525,294	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,525,294	
Total Power Production Expenses	1,748,149	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	89,364	20
Line and Station Labor (561)	9,846	21
Line and Station Supplies and Expenses (562)	19,550	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	4,725	27
Maintenance of Lines (572)	13,489	28
Maintenance of Line Transformers (573)	813	29
Maintenance of Street Lighting and Signal Systems (574)	1,909	30
Maintenance of Meters (575)	964	31
Maintenance of Miscellaneous Distribution Plant (576)	395	32
Total Distribution Expenses	141,055	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,090	33
Accounting and Collecting Labor (902)	30,884	34
Supplies and Expenses (903)	83	35
Uncollectible Accounts (904)	295	36
Total Customer Accounts Expenses	35,352	
 SALES EXPENSES		
Sales Expenses (910)	23,647	37
Total Sales Expenses	23,647	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	54,287	38
Office Supplies and Expenses (921)	7,039	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	11,416	41
Property Insurance (924)	26,453	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	63,213	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	14,144	46
Transportation Expenses (933)	4,604	47
Maintenance of General Plant (935)	22,242	48
Total Administrative and General Expenses	203,398	
 Total Operation and Maintenance Expenses	 2,151,601	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		170,040	1
Social Security		23,912	2
Wisconsin Gross Receipts Tax		6,327	3
PSC Remainder Assessment		3,364	4
Other (specify): NONE			5
Total tax expense		<u>203,643</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, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.193047				3
County tax rate	mills		5.999977				4
Local tax rate	mills		7.138646				5
School tax rate	mills		15.210884				6
Voc. school tax rate	mills		2.009644				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.552198				10
Less: state credit	mills		2.583610				11
Net tax rate	mills		27.968588				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.138646				14
Combined School Tax Rate	mills		17.220528				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.359174				17
Total Tax Rate	mills		30.552198				18
Ratio of Local and School Tax to Total	dec.		0.797297				19
Total tax net of state credit	mills		27.968588				20
Net Local and School Tax Rate	mills		22.299270				21
Utility Plant, Jan. 1	\$	7,233,331	7,233,331				22
Materials & Supplies	\$	149,110	149,110				23
Subtotal	\$	7,382,441	7,382,441				24
Less: Plant Outside Limits	\$	22,200	22,200				25
Taxable Assets	\$	7,360,241	7,360,241				26
Assessment Ratio	dec.		1.036019				27
Assessed Value	\$	7,625,350	7,625,350				28
Net Local & School Rate	mills		22.299270				29
Tax Equiv. Computed for Current Year	\$	170,040	170,040				30
Tax Equivalent per 1994 PSC Report	\$	156,551					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	170,040					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	4,146		18
Structures and Improvements (341)	209,855		19
Fuel Holders, Producers and Accessories (342)	34,387		20
Prime Movers (343)	1,464,567		21
Generators (344)	321,180		22
Accessory Electric Equipment (345)	279,462		23
Miscellaneous Power Plant Equipment (346)	34,143		24
Total Other Production Plant	2,347,740	0	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			4,146 18
Structures and Improvements (341)			209,855 19
Fuel Holders, Producers and Accessories (342)			34,387 20
Prime Movers (343)			1,464,567 21
Generators (344)			321,180 22
Accessory Electric Equipment (345)			279,462 23
Miscellaneous Power Plant Equipment (346)			34,143 24
Total Other Production Plant	0	0	2,347,740
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,563		34
Structures and Improvements (361)	0		35
Station Equipment (362)	1,516,656		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	181,605	6,655	38
Overhead Conductors and Devices (365)	340,828	5,322	39
Underground Conduit (366)	270,409	21,147	40
Underground Conductors and Devices (367)	686,692	39,664	41
Line Transformers (368)	671,478	16,023	42
Services (369)	157,933	12,266	43
Meters (370)	201,264	4,946	44
Installations on Customers' Premises (371)	1,637		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	206,611	12,774	47
Total Distribution Plant	4,236,676	118,797	
GENERAL PLANT			
Land and Land Rights (389)	71,345		48
Structures and Improvements (390)	129,791	85,000	49
Office Furniture and Equipment (391)	18,484	2,983	50
Computer Equipment (391.1)	26,557		51
Transportation Equipment (392)	69,226		52
Stores Equipment (393)	5,089		53
Tools, Shop and Garage Equipment (394)	26,096		54
Laboratory Equipment (395)	10,812		55
Power Operated Equipment (396)	277,137		56
Communication Equipment (397)	13,473	2,577	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,563 34
Structures and Improvements (361)			0 35
Station Equipment (362)		(10,420)	1,506,236 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,882		184,378 38
Overhead Conductors and Devices (365)	2,555		343,595 39
Underground Conduit (366)	1,102		290,454 40
Underground Conductors and Devices (367)	3,731		722,625 41
Line Transformers (368)	23,971		663,530 42
Services (369)	2,414		167,785 43
Meters (370)	3,156		203,054 44
Installations on Customers' Premises (371)			1,637 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	2,511		216,874 47
Total Distribution Plant	43,322	(10,420)	4,301,731
GENERAL PLANT			
Land and Land Rights (389)			71,345 48
Structures and Improvements (390)			214,791 49
Office Furniture and Equipment (391)			21,467 50
Computer Equipment (391.1)			26,557 51
Transportation Equipment (392)			69,226 52
Stores Equipment (393)			5,089 53
Tools, Shop and Garage Equipment (394)			26,096 54
Laboratory Equipment (395)			10,812 55
Power Operated Equipment (396)			277,137 56
Communication Equipment (397)	950		15,100 57

ELECTRIC UTILITY PLANT IN SERVICE

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	905		58
Other Tangible Property (399)	0		59
Total General Plant	648,915	90,560	
Total utility plant in service directly assignable	7,233,331	209,357	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	7,233,331	209,357	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			905 58
Other Tangible Property (399)			0 59
Total General Plant	950	0	738,525
Total utility plant in service directly assignable	44,272	(10,420)	7,387,996
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	44,272	(10,420)	7,387,996

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.32	31.10	1
7.2/12.5 kV (12kV)	1.72	2.90	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)		3.51	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	3	7
Nonfarm	54	8
Total	57	9
Customers served at other than rural rates:		10
Farm	3	11
Nonfarm	92	12
Total	95	13
Total customers on rural lines at end of year	152	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	9,857	Wednesday	01/14/1998	09:00	5,481	1
February	02	9,662	Wednesday	02/04/1998	13:00	4,835	2
March	03	9,814	Tuesday	03/10/1998	09:00	5,290	3
April	04	9,223	Thursday	04/16/1998	10:00	4,684	4
May	05	10,361	Monday	05/18/1998	15:00	4,864	5
June	06	10,606	Thursday	06/25/1998	16:00	4,990	6
July	07	11,576	Tuesday	07/14/1998	15:00	5,454	7
August	08	10,886	Thursday	08/20/1998	16:00	5,464	8
September	09	10,130	Tuesday	09/15/1998	13:00	5,122	9
October	10	9,611	Tuesday	10/27/1998	12:00	5,013	10
November	11	9,743	Thursday	11/05/1998	09:00	4,900	11
December	12	10,064	Tuesday	12/22/1998	09:00	5,205	12
Total		121,533				61,302	

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	DAIRY LAND 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	1,010	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	1,010	7
Purchases	61,302	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	62,312	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	60,685	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility	250	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	250	23
Total Sold and Used	60,935	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	1,377	27
Total Energy Losses	1,377	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.2098%	29
Total Disposition of Energy	62,312	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	1,086	8,704	1
Total Sales for Residential Sales		1,086	8,704	
Commercial & Industrial				
SMALL POWER SERVICE	CP-1	30	6,585	2
LARGE POWER SERVICE	CP-2	16	29,363	3
INDUSTRIAL POWER SERVICE	CP-3	1	10,648	4
GENERAL SERVICE	GS-1	223	4,955	5
Total Sales for Commercial & Industrial		270	51,551	
Public Street & Highway Lighting				
STREET LIGHTING & ATHLETIC LIGHTING	MS-1	6	430	6
Total Sales for Public Street & Highway Lighting		6	430	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,362	60,685	

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)	
		554,821	(45,812)	509,009	1
0	0	554,821	(45,812)	509,009	
24,151		334,593	(34,559)	300,034	2
149,906		1,287,231	(156,172)	1,131,059	3
53,731		454,757	(55,963)	398,794	4
		286,025	(24,655)	261,370	5
227,788	0	2,362,606	(271,349)	2,091,257	
		40,407	(2,276)	38,131	6
0	0	40,407	(2,276)	38,131	
				0	7
0	0	0	0	0	
227,788	0	2,957,834	(319,437)	2,638,397	

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	121,533				6
Average load factor	69.0967%				7
Total Cost of Purchased Power	1,423,886				8
Average cost per kWh	0.0232				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	5,481				12
February	4,835				13
March	5,290				14
April	4,684				15
May	4,864				16
June	4,990				17
July	5,454				18
August	5,464				19
September	5,122				20
October	5,013				21
November	4,900				22
December	5,205				23
Total kWh (000)	61,302	0			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	1,127	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	9,140	7
Date and Hour of Such Maximum Demand	2/19/1998 9	8
Load Factor	0.0141	9
Maximum Net Generation in Any One Day	61,440	10
Date of Such Maximum	5/12/1998	11
Number of Hours Generators Operated	870	12
Maximum Continuous or Dependable Capacity--kW	9,021	13
Is Plant Owned or Leased?		14
Total Production Expenses	222,855	15
Cost per kWh of Net Generation (\$)	198	16
Monthly Net Generation --- kWh (000):		
January	58	17
February	66	18
March	72	19
April	144	20
May	168	21
June	169	22
July	144	23
August	30	24
September	100	25
October	92	26
November	13	27
December	71	28
Total kWh (000)	1,127	29
Gas Consumed--Therms	23,187	30
Average Cost per Therm Burned (\$)	23,187.0000	31
Fuel Oil Consumed Barrels (42 gal.)	1,212	32
Average Cost per Barrel of Oil Burned (\$)	24.1100	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	660	36
Average Cost per Gallon (\$)	4.5100	37
kWh Net Generation per Gallon of Fuel Oil	20	38
kWh Net Generation per Gallon of Lubr. Oil	1530	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) per kWh Net Generation (\$)	50.5700	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)	1,127			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.)	9,140			7
Date and Hour of Such Maximum Demand	2/19/1998 9			8
Load Factor	0.0141			9
Maximum Net Generation in Any One Day	61,440			10
Date of Such Maximum	05/12/1998			11
Number of Hours Generators Operated	870			12
Maximum Continuous or Dependable Capacity--kW	9,021			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	222,855			15
Cost per kWh of Net Generation (\$)	197.7418			16
Monthly Net Generation --- kWh (000):				
January	58			17
February	66			18
March	72			19
April	144			20
May	168			21
June	169			22
July	144			23
August	30			24
September	100			25
October	92			26
November	13			27
December	71			28
Total kWh (000)	1,127			29
Gas Consumed--Therms	23,187			30
Average Cost per Therm Burned (\$)	0.2300			31
Fuel Oil Consumed Barrels (42 gal.)	1,212			32
Average Cost per Barrel of Oil Burned (\$)	24.1100			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	660			36
Average Cost per Gallon (\$)	4.5100			37
kWh Net Generation per Gallon of Fuel Oil	20			38
kWh Net Generation per Gallon of Lubr. Oil	1,530			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 (\$)	50.5700			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)	1
ARCADIA	2	1947	RECIP	FAIRBANKS MORSE	300	1,400	1
ARCADIA	1	1957	RECIP	FAIRBANKS MORSE	720	1,920	2
ARCADIA	4	1930	RECIP	FAIRBANKS MORSE	272	360	3
ARCADIA	5	1972	RECIP	COOPER	600	4,250	4
ARCADIA	6	1986	RECIP	FAIRBANKS MORSE	900	4,200	5
ARCADIA	3	1940	RECIP	FAIRBANKS MORSE	300	690	6

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
Total				0	0	0	0	0	1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)		
1947	2	105	980	1,225	980	980	1
1957	4	141	1,360	1,700	1,360	1,360	2
1930	2	23	240	300	240	240	3
1972	4	399	3,090	3,863	3,090	3,090	4
1986	12	411	3,000	3,750	3,000	3,000	5
1940	2	48	473	592	473	473	6

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(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
Capacity of Transformers in kVA	22,500					5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW	11,576					7
Dt and Hr of Such Maximum Demand	07/14/1998					8
	15:00					9
Kwh Output	61,302					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
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	1,615	517	88,697	1
Acquired during year	54	3	385	2
Total	1,669	520	89,082	3
Retired during year	146	9	2,827	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,523	511	86,255	6
Number end of year accounted for as follows:				7
In customers' use	1,404	412	51,033	8
In utility's use	24	7	26,975	9
Inactive transformers on system		1	37	10
Locked meters on customers' premises	23			11
In stock	72	91	8,210	12
Total end of year	1,523	511	86,255	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	27	23,129	1
Metal Halide/Halogen	101	2	1,713	2
Metal Halide/Halogen	150	94	80,521	3
Metal Halide/Halogen	250	28	23,985	4
Total		151	129,348	
Ornamental				
Metal Halide/Halogen	150	286	244,989	5
Total		286	244,989	
Other				
NONE				6
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

ACCOUNT 538 - RELATED TO INCREASED MAINTENANCE ON ENGINES AND INCREASED ADDITIONAL GENERATION DUE TO STORM DAMAGE.

ACCOUNT 539 - INCREASED FUEL USAGE RELATED TO INCREASED GENERATION.

ACCOUNT 543 - SIGNIFICANT MAINTENANCE ON GENERATORS/ENGINES IN 1998 BUT EXPENSE LEVEL \$8724 LESS THAN 1997.

ACCOUNT 560 - INCREASE RELATED TO ADDED LABOR AND OVERTIME DUE TO STORMS.

ACCOUNT 902 - INCREASED STAFF NUMBERS AND WAGE INCREASES ARE CAUSE OF EXPENSE LEVEL INCREASE.

ACCOUNT 910 - SALES EXPENSE INCREASED DUE TO CONSERVATION AND DEMAND SIDE MANAGEMENT PROGRAMS.

ACCOUNT 923 - ACCOUNT DECREASE IN 1998 DUE TO REDUCTION IN SERVICES FROM CONSULTING ENGINEERS.

ACCOUNT 926 - INCREASE IN ALLOCATED EXPENSES ARE PRIMARY REASON FOR EXPENSE LEVEL INCREASE.

ACCOUNT 935 - BUILDING REPAIRS ON WAREHOUSE/STORAGE FACILITY.

Electric Utility Plant in Service (Page E-06)

ACCOUNT 362 - ADJUSTMENT IS DUE TO RESOLUTION OF DISPUTE WITH CONTRACTOR ON SUBSTATION PROJECT FROM PREVIOUS YEAR. ADJUSTMENT RELATES TO COURT ADJUSTMENT.

Production Statistics Totals (Page E-15)

AVERAGE COST PER THERM BURNED (LINE 31) SHOULD EQUAL THE AMOUNT ON LINE 31 SCHEDULE E16. THE AMOUNT IS NOT PRINTING CORRECTLY. PLEASE NOTE WHAT IS ENTERED ON SCHEDULE.

Street Lighting Equipment (Page E-23)

STREET LIGHTS ARE NOT INDIVIDUALLY METERED. THE KWH IS DIVIDED PROPORTIONATELY BY NUMBER OF LIGHTS AT YEAR END.
