



3014 (02-09-04)

ANNUAL REPORT

OF

Name: NEW GLARUS MUNICIPAL LIGHT & WATER UTILITY

Principal Office: 313 SECOND STREET
NEW GLARUS, WI 53574

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: NEW GLARUS MUNICIPAL LIGHT & WATER UTILITY

Utility Address: 313 SECOND STREET
NEW GLARUS, WI 53574

When was utility organized? 12/31/1902

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS SANDRA SAUNDERS

Title: OFFICE MANAGER

Office Address:

P.O. BOX 206
NEW GLARUS, WI 53574

Telephone: (608) 527 - 2913

Fax Number: (608) 527 - 6630

E-mail Address:

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

Name: MS SANDRA SAUNDERS

Title: OFFICE MANAGER

Office Address:

313 2ND STREET
P.O. BOX 206
NEW GLARUS, WI 53574

Telephone: (608) 527 - 2913

Fax Number: (608) 527 - 6630

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MS JACKIE K DRAWS CPA

Title: MANAGER

Office Address: VIRCHOW , KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 8532

Fax Number: (608) 249 - 6622

E-mail Address: CPA@VIRCHOWKRAUSE.COM

Date of most recent audit report:

Period covered by most recent audit: 1998

Names and titles of utility management including manager or superintendent:

Name: MR DAVID WIESE

Title: SUPERINTENDENT

Office Address:

313 SECOND STREET

P.O. BOX 206

NEW GLARUS, WI 53574

Telephone: (608) 527 - 2913

Fax Number: (608) 527 - 6630

E-mail Address:

Name of utility commission/committee: Light & Water Commission

Names of members of utility commission/committee:

MR MARK EISENMANN, PRESIDENT

MR BEN KAHL

MR STEVE PRESTON

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: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,323,789	1,294,956	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	990,367	988,272	2
Depreciation Expense (403)	77,728	70,866	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	75,070	66,454	5
Total Operating Expenses	1,143,165	1,125,592	
Net Operating Income	180,624	169,364	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	180,624	169,364	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	226	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	14,466	11,330	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	14,692	11,330	
Total Income	195,316	180,694	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	469	195	13
Total Miscellaneous Income Deductions	469	195	
Income Before Interest Charges	194,847	180,499	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	41,459	43,317	14
Amortization of Debt Discount and Expense (428)	1,583	1,707	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	1,901	864	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	44,943	45,888	
Net Income	149,904	134,611	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	981,195	850,480	20
Balance Transferred from Income (433)	149,904	134,611	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)	2,653	3,896	25
Total Unappropriated Earned Surplus End of Year (216)	1,128,446	981,195	

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):		
Interest on Investments	14,466	5
Total (Acct. 419):	14,466	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW Legislative Activity	469	8
Total (Acct. 426):	469	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
Funds appropriated to village	2,653	12
Total (Acct. 439)--Debit:	2,653	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		279			279	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll		53			53	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	53	0	0	53	
Net income (or loss)	0	226	0	0	226	

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	195,152	1,128,637	0	0	1,323,789	1
Less: interdepartmental sales	0	10,401	0	0	10,401	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1	7			8	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	195,151	1,118,229	0	0	1,313,380	

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	41,896		41,896	1
Electric operating expenses	82,949		82,949	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	267		267	8
Electric utility plant accounts	25,696		25,696	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	150,808	0	150,808	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,148,096	2,926,569	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,065,933	962,534	2
Net Utility Plant	2,082,163	1,964,035	
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)	206,765	186,461	7
Total Other Property and Investments	206,765	186,461	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	31,777	37,464	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	103,326	107,717	11
Other Accounts Receivable (143)	14,729	4,297	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	18,363	20,773	14
Materials and Supplies (150)	69,623	68,075	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	237,818	238,326	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	18,493	20,076	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	18,493	20,076	
Total Assets and Other Debits	2,545,239	2,408,898	

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)	53,309	53,309	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,128,446	981,195	23
Total Proprietary Capital	1,181,755	1,034,504	
LONG-TERM DEBT			
Bonds (221)	765,000	795,000	24
Advances from Municipality (223)	27,654	34,567	25
Other Long-Term Debt (224)	47,833	56,201	26
Total Long-Term Debt	840,487	885,768	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	13,492	5,812	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	63,449	55,579	31
Interest Accrued (237)	11,742	12,825	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	88,683	74,216	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	1,608	1,608	35
Other Deferred Credits (253)	6,332	0	36
Total Deferred Credits	7,940	1,608	
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)	426,376	412,802	41
Total Liabilities and Other Credits	2,545,241	2,408,898	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,439,999	0	0	1,673,550	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)	16,419			18,128	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,456,418	0	0	1,691,678	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	319,524	0	0	746,409	10
Total Accumulated Provision	319,524	0	0	746,409	
Net Utility Plant	1,136,894	0	0	945,269	

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	290,865	671,669			962,534	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	27,241	50,487			77,728	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,890				1,890	6
Accruals charged other						7
accounts (specify):						8
Clearing-Transportation	1,296	26,864			28,160	9
Salvage		479			479	10
Other credits (specify):						11
					0	12
Total credits	30,427	77,830	0	0	108,257	13
Debits during year						14
Book cost of plant retired	1,768	3,090			4,858	15
Cost of removal					0	16
Other debits (specify):						17
Meters retired		372			372	18
Total debits	1,768	3,462	0	0	5,230	19
Balance End of Year	319,524	746,037	0	0	1,065,561	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):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation			55,233		55,233	0	1
Other					0	53,813	2
Total Electric Utility					55,233	53,813	

Account	Total End of Year	Amount Prior Year	
Electric utility total	55,233	53,813	1
Water utility	14,390	14,262	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	69,623	68,075	

**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)				
1997 Bonds	1,583	428	18,493	1
Total			18,493	
Unamortized premium on debt (251)				
NONE	0	None	0	2
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	53,309	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>53,309</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1994 BONDS	03/01/1994	03/01/2013	4.00%	765,000	1
Total Bonds (Account 221):				765,000	

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)					
LOAN FROM VILLAGE	07/31/1997	07/31/2002	6.00%	27,654	1
Total for Account 223				27,654	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	12/08/1993	03/15/2003	5.00%	47,833	2
Total for Account 224				47,833	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	55,579	1
Accruals:		
Charged water department expense	981	2
Charged electric department expense	75,070	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	76,051	
Taxes paid during year:		
County, state and local taxes	55,579	6
Social Security taxes	10,240	7
PSC Remainder Assessment	1,636	8
Other (explain):		
Gross Receipts Tax	726	9
Total payments and other debits	68,181	
Balance end of year	63,449	

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)					
1994 Bonds	9,959	39,228	39,840	9,347	1
Subtotal	9,959	39,228	39,840	9,347	
Advances from Municipality (223)					
Loan from Village	864	1,901	2,074	691	2
Subtotal	864	1,901	2,074	691	
Other Long-Term Debt (224)					
State Trust Fund Loan	2,002	2,231	2,529	1,704	3
Subtotal	2,002	2,231	2,529	1,704	
Notes Payable (231)					
None	0			0	4
Subtotal	0	0	0	0	
Total	12,825	43,360	44,443	11,742	

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	349,757	63,045	0	0	0	412,802	1
Add credits during year:							
For Services	2,610	10,288				12,898	2
For Mains						0	3
Other (specify):							
Water Meters	676					676	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	353,043	73,333	0	0	0	426,376	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Sinking Fund	32,127	3
Special Fund	11,516	4
Tax & Insurance Fund	46,737	5
Capital Project Fund	116,385	6
Total (Acct. 125):	206,765	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,640	8
Electric	91,686	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	103,326	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
Bulk Water	121	14
Corrected Elec Acct Billing	10,199	15
Pole Rental & Trenching-Marcus Cable	1,608	16
Pole Rental & Trenching-TDS	1,736	17
Car Accident-Replace Pole	1,065	18
Total (Acct. 143):	14,729	
Receivables from Municipality (145):		
Receivable from Sewer	10,457	19
Dec St Lites & Public Fire Protection	7,468	20
1998 Tax Roll	146	21
Water For Pool	292	22
Total (Acct. 145):	18,363	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Prepayments (165):	
NONE	23
Total (Acct. 165):	0
Extraordinary Property Losses (182):	
NONE	24
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	25
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	26
Total (Acct. 233):	0
Other Deferred Credits (253):	
Sick Leave Accrual	6,332 27
Total (Acct. 253):	6,332

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,396,385	1,609,952	0	0	3,006,337	1
Materials and Supplies	14,326	54,523	0	0	68,849	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	305,194	709,039	0	0	1,014,233	4
Customer Advances for Construction		1,608			1,608	5
Contributions in Aid of Construction	351,400	68,189	0	0	419,589	6
Other (specify):						
NONE					0	7
Average Net Rate Base	754,117	885,639	0	0	1,639,756	
Net Operating Income	32,522	148,102	0	0	180,624	8
Net Operating Income as a percent of Average Net Rate Base						
	4.31%	16.72%	N/A	N/A	11.02%	

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	53,309	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,054,820	3
Other (Specify):		4
Total Average Proprietary Capital	1,108,129	
Net Income		
Net Income	149,904	5
Percent Return on Proprietary Capital	13.53%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-08)

September 21, 1999

Ms. Sandra Saunders, Office Manager
New Glarus Light and Water Works
P.O. Box 206
New Glarus, WI 53574-0206

Re: Review of Utility Plant and Depreciation Expense File DWCCA-4100-JPL

Dear Ms. Saunders:

Page W-8, line 35, column (c), in the 1998 annual reports indicates a \$524 addition to Account 391, Office Furniture and Equipment. This is an account which was previously not used by the water utility. A depreciation rate of 5.83 percent is authorized for Account 391, effective January 1, 1999. If you have any questions, please contact me at (608) 266-1282.

Sincerely,

James P. Luckow
Depreciation Specialist
Division of Water, Compliance, and Consumer Affairs

JPL:tlk:w:\compl\luckow\other\letters\new glarus.doc

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

August 9, 1999

Ms. Sandra Saunders, Office Manager
New Glarus Light And Water Works
P.O. Box 206
New Glarus, WI 53574-0206

1998 Analytical Review DWCCA-4100-ELE

Dear Ms. Saunders:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlk:w:\compl\analytical review letters\Aug 9 1999 letters.doc

cc: Mr. Mark Eisenmann, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	192,821	1
Total Sales of Water	192,821	
Other Operating Revenues		
Forfeited Discounts (470)	618	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,713	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,331	
Total Operating Revenues	195,152	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	608	8
Pumping Expenses (620-625)	15,107	9
Water Treatment Expenses (630-635)	11,463	10
Transmission and Distribution Expenses (640-655)	18,229	11
Customer Accounts Expenses (901-904)	9,873	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	47,819	14
Total Operation and Maintenance Expenses	103,099	
Other Operating Expenses		
Depreciation Expense (403)	27,241	15
Amortization Expense (404-407)		16
Taxes (408)	32,290	17
Total Other Operating Expenses	59,531	
Total Operating Expenses	162,630	
NET OPERATING INCOME	32,522	

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	4	11	1
Commercial	5	522	1,034	2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	526	1,045	
Metered Sales to General Customers (461)				
Residential	693	34,801	83,124	4
Commercial	120	23,824	36,929	5
Industrial	6	10,960	11,442	6
Total Metered Sales to General Customers (461)	819	69,585	131,495	
Private Fire Protection Service (462)	3		141	7
Public Fire Protection Service (463)	1		55,461	8
Other Sales to Public Authorities (464)	14	2,283	4,679	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	843	72,394	192,821	

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)	55,461	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)	55,461	
Forfeited Discounts (470):		
Customer late payment charges	618	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	618	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,638	10
Other (specify):		
RECONNECTIONS	75	11
Total Other Water Revenues (474)	1,713	
Amortization of Construction Grants (475):		
NONE		12
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)	240	3
Maintenance of Water Source Plant (605)	368	4
Total Source of Supply Expenses	608	
 PUMPING EXPENSES		
Operation Labor (620)	4,028	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	9,864	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	1,215	9
Total Pumping Expenses	15,107	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	3,678	10
Chemicals (631)	7,517	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	268	13
Total Water Treatment Expenses	11,463	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	6,200	14
Operation Supplies and Expenses (641)	572	15
Maintenance of Distribution Reservoirs and Standpipes (650)	86	16
Maintenance of Mains (651)	5,361	17
Maintenance of Services (652)	5,379	18
Maintenance of Meters (653)	40	19
Maintenance of Hydrants (654)	391	20
Maintenance of Other Plant (655)	200	21
Total Transmission and Distribution Expenses	18,229	

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)	1,768	22
Accounting and Collecting Labor (902)	6,014	23
Supplies and Expenses (903)	2,090	24
Uncollectible Accounts (904)	1	25
Total Customer Accounts Expenses	9,873	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	11,343	27
Office Supplies and Expenses (921)	3,065	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,889	30
Property Insurance (924)	318	31
Injuries and Damages (925)	1,998	32
Employee Pensions and Benefits (926)	15,573	33
Regulatory Commission Expenses (928)	5,569	34
Miscellaneous General Expenses (930)	1,683	35
Transportation Expenses (933)	2,687	36
Maintenance of General Plant (935)	694	37
Total Administrative and General Expenses	47,819	
 Total Operation and Maintenance Expenses	 103,099	

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		29,201	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		981	2
Net property tax equivalent		28,220	
Social Security		3,831	3
PSC Remainder Assessment		239	4
Other (specify): NONE			5
Total tax expense		<u>32,290</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(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			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.238041				3
County tax rate	mills		6.081593				4
Local tax rate	mills		11.059303				5
School tax rate	mills		14.402132				6
Voc. school tax rate	mills		1.761622				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.542691				10
Less: state credit	mills		2.227335				11
Net tax rate	mills		31.315356				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.059303				14
Combined School Tax Rate	mills		16.163754				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		27.223057				17
Total Tax Rate	mills		33.542691				18
Ratio of Local and School Tax to Total	dec.		0.811594				19
Total tax net of state credit	mills		31.315356				20
Net Local and School Tax Rate	mills		25.415365				21
Utility Plant, Jan. 1	\$	1,352,772	1,352,772				22
Materials & Supplies	\$	14,262	14,262				23
Subtotal	\$	1,367,034	1,367,034				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,367,034	1,367,034				26
Assessment Ratio	dec.		0.840466				27
Assessed Value	\$	1,148,946	1,148,946				28
Net Local & School Rate	mills		25.415365				29
Tax Equiv. Computed for Current Year	\$	29,201	29,201				30
Tax Equivalent per 1994 PSC Report	\$	18,057					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	29,201					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)	110		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)	44,337		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	44,447	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	31,145		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	1,450		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	128,392		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	160,987	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	10,425		23
Total Water Treatment Plant	10,425	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	600		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)			110 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)			44,337 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	44,447
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			31,145 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			1,450 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			128,392 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	160,987
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			10,425 23
Total Water Treatment Plant	0	0	10,425
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			600 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)	21,656		26
Transmission and Distribution Mains (343)	669,828	49,896	27
Fire Mains (344)	0		28
Services (345)	177,033	22,984	29
Meters (346)	74,565	2,056	30
Hydrants (348)	79,908	10,807	31
Other Transmission and Distribution Plant (349)	523		32
Total Transmission and Distribution Plant	1,024,113	85,743	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	63,190		34
Office Furniture and Equipment (391)	0	524	35
Computer Equipment (391.1)	4,163	971	36
Transportation Equipment (392)	12,290		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	9,826	1,757	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	2,630		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	20,701		44
Other Tangible Property (399)	0		45
Total General Plant	112,800	3,252	
Total utility plant in service directly assignable	1,352,772	88,995	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,352,772	88,995	

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)			21,656 26
Transmission and Distribution Mains (343)	650	0	719,074 27
Fire Mains (344)			0 28
Services (345)			200,017 29
Meters (346)	925	0	75,696 30
Hydrants (348)	193	0	90,522 31
Other Transmission and Distribution Plant (349)			523 32
Total Transmission and Distribution Plant	1,768	0	1,108,088
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			63,190 34
Office Furniture and Equipment (391)			524 35
Computer Equipment (391.1)			5,134 36
Transportation Equipment (392)			12,290 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			11,583 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			2,630 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			20,701 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	116,052
Total utility plant in service directly assignable	1,768	0	1,439,999
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,768	0	1,439,999

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			6,068	6,068	1
February			5,895	5,895	2
March			5,381	5,381	3
April			6,090	6,090	4
May			6,589	6,589	5
June			7,431	7,431	6
July			6,886	6,886	7
August			7,147	7,147	8
September			6,894	6,894	9
October			6,829	6,829	10
November			6,646	6,646	11
December			6,396	6,396	12
Total for year	0	0	78,252	78,252	
Less: Measured or estimated water used in main flushing and water treatment during year				371	13
Less: Other utility use				553	14
Other utility use explanation:					15
FIRE DEPT HOSE TESTING & TRAINING, FILLING POOL & CONSTRUCTION					
Water pumped into distribution system				77,328	16
Less: Water sold				72,394	17
Losses and unaccounted for				4,934	18
Percent unaccounted for to the nearest whole percent (%)				6%	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				425	21
Date of maximum: 5/18/1998					22
Cause of maximum:					23
SEASONAL USAGE					
Minimum gallons pumped by all methods in any one day during reporting year				124	24
Date of minimum: 2/8/1998					25
Total KWH used for pumping for the year				152,002	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)	
WELL #1 313 SECOND STREET	1	465	6	432,000	Yes	1
WELL #2 12TH AVENUE	2	470	12	500,000	Yes	2
WELL #3 RAILROAD STREET	3	390	10	360,000	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	WELL #1	WELL #2	WELL #3	1
Location	313 SECOND STREET	12TH AVENUE	1ST AVENUE	2
Purpose	B	P	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	FAIRBANKS	FAIRBANKS	5
Year Installed	1995	1990	1986	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	350	250	8
Pump Motor or Standby Engine Mfr	MITACHI	U S MOTORS	NEWMAN	10
Year Installed	1995	1990	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	25	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
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1963		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	32		6
Total capacity in gallons	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.500	8,943	0	306	0	8,637	1	
M	D	2.000	2,604	0	284	0	2,320	2	
M	D	3.000	46	0	0	0	46	3	
A	D	4.000	260			0	260	4	
M	D	4.000	50	12	45	0	17	5	
A	D	6.000	18,034	0	0	0	18,034	6	
M	D	6.000	13,715	41	0	0	13,756	7	
P	D	6.000	2,160	0	0	0	2,160	8	
A	D	8.000	2,628	0	0	0	2,628	9	
M	D	8.000	10,109	700	15	0	10,794	10	
P	D	8.000	200	0	0	0	200	11	
M	D	10.000	1,230	0	0	0	1,230	12	
M	D	12.000	2,146	0	0	0	2,146	13	
Total Within Municipality			62,125	753	650	0	62,228		
Total Utility			62,125	753	650	0	62,228		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	117	0	1	0	116		1
M	0.750	383	0	9	0	374		2
L	0.750	4	0	1	0	3		3
L	1.000	1	0	0	0	1		4
M	1.000	252	13	0	0	265	21	5
M	1.250	12	0	0	0	12		6
M	1.500	10	0	0	0	10		7
M	2.000	18	0	0	0	18		8
M	3.000	1	0	0	0	1		9
M	4.000	3	0	0	0	3		10
M	6.000	2	0	0	0	2		11
Total Utility		803	13	11	0	805	21	

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	794	11	17	(1)	787	42	1
0.750	15	0	0	0	15	0	2
1.000	40	8	5	0	43	5	3
1.250	0	0	0	0	0	0	4
1.500	10	0	0	2	12	0	5
2.000	12	0	0	0	12	1	6
3.000	3	0	0	0	3	0	7
4.000	1	0	0	0	1	0	8
Total:	875	19	22	1	873	48	

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	678	64	0	7	1	37	787	1
0.750	0	12	0	1	0	2	15	2
1.000	1	28	2	3	1	8	43	3
1.250	0	0	0	0	0	0	0	4
1.500	0	6	1	1	2	2	12	5
2.000	0	5	2	2	0	3	12	6
3.000	0	1	0	2	0	0	3	7
4.000	0	0	1	0	0	0	1	8
Total:	679	116	6	16	4	52	873	

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	118	3	2		119	2
Total Fire Hydrants	118	3	2	0	119	
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:	119
Number of distribution system valves end of year:	123
Number of distribution valves operated during year:	49

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Water mains added were financed with utility revenues.

Water Services (Page W-16)

Permanently disconnected services: We forgot to retire these services in 1998, they will be retired in 1999.

Ned of added: Water services added were financed with Utility revenues.

Meters (Page W-17)

Adjustments: Counted wrong.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,120,499	1
Total Sales of Electricity	1,120,499	
Other Operating Revenues		
Forfeited Discounts (450)	3,755	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,344	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,039	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	8,138	
Total Operating Revenues	1,128,637	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	736,648	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	53,001	11
Customer Accounts Expenses (901-904)	19,933	12
Sales Expenses (910)	1,437	13
Administrative and General Expenses (920-935)	76,249	14
Total Operation and Maintenance Expenses	887,268	
Other Expenses		
Depreciation Expense (403)	50,487	15
Amortization Expense (404-407)		16
Taxes (408)	42,780	17
Total Other Expenses	93,267	
Total Operating Expenses	980,535	
NET OPERATING INCOME	148,102	

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	3,755	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,755	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Telephone & Cable Contacts	3,344	5
Total Rent from Electric Property (454)	3,344	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Reconnects & NSF check charges	1,039	7
Total Other Electric Revenues (456)	1,039	
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)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	736,648	15
Other Expenses (546)		16
Total Other Power Supply Expenses	736,648	
Total Power Production Expenses	736,648	
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	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	16,334	20
Line and Station Labor (561)	98	21
Line and Station Supplies and Expenses (562)	10,726	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	3,612	24
Customer Installations Expenses (567)	(65)	25
Miscellaneous Distribution Expenses (569)	668	26
Maintenance of Structures and Equipment (571)	8	27
Maintenance of Lines (572)	18,765	28
Maintenance of Line Transformers (573)	100	29
Maintenance of Street Lighting and Signal Systems (574)	2,324	30
Maintenance of Meters (575)	431	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	<u>53,001</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,665	33
Accounting and Collecting Labor (902)	12,421	34
Supplies and Expenses (903)	3,840	35
Uncollectible Accounts (904)	7	36
Total Customer Accounts Expenses	<u>19,933</u>	
SALES EXPENSES		
Sales Expenses (910)	1,437	37
Total Sales Expenses	<u>1,437</u>	

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)	(559)	38
Office Supplies and Expenses (921)	5,251	39
Administrative Expenses Transferred -- Credit (922)	0	40
Outside Services Employed (923)	7,480	41
Property Insurance (924)	590	42
Injuries and Damages (925)	6,437	43
Employee Pensions and Benefits (926)	25,666	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	3,728	46
Transportation Expenses (933)	22,892	47
Maintenance of General Plant (935)	4,764	48
Total Administrative and General Expenses	76,249	
 Total Operation and Maintenance Expenses	 887,268	

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		34,248	1
Social Security		6,409	2
Wisconsin Gross Receipts Tax		726	3
PSC Remainder Assessment		1,397	4
Other (specify): NONE			5
Total tax expense		42,780	

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			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.238041				3
County tax rate	mills		6.081593				4
Local tax rate	mills		11.059303				5
School tax rate	mills		14.402132				6
Voc. school tax rate	mills		1.761622				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.542691				10
Less: state credit	mills		2.227335				11
Net tax rate	mills		31.315356				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.059303				14
Combined School Tax Rate	mills		16.163754				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		27.223057				17
Total Tax Rate	mills		33.542691				18
Ratio of Local and School Tax to Total	dec.		0.811594				19
Total tax net of state credit	mills		31.315356				20
Net Local and School Tax Rate	mills		25.415365				21
Utility Plant, Jan. 1	\$	1,573,797	1,573,797				22
Materials & Supplies	\$	53,813	53,813				23
Subtotal	\$	1,627,610	1,627,610				24
Less: Plant Outside Limits	\$	24,288	24,288				25
Taxable Assets	\$	1,603,322	1,603,322				26
Assessment Ratio	dec.		0.840466				27
Assessed Value	\$	1,347,538	1,347,538				28
Net Local & School Rate	mills		25.415365				29
Tax Equiv. Computed for Current Year	\$	34,248	34,248				30
Tax Equivalent per 1994 PSC Report	\$	28,454					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	34,248					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
 DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	242,578		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	171,789	49,858	38
Overhead Conductors and Devices (365)	171,388	40,419	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	156,742	8,668	41
Line Transformers (368)	194,671	4,455	42
Services (369)	117,864	11,151	43
Meters (370)	63,038	2,676	44
Installations on Customers' Premises (371)	1,240		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	63,473	5,934	47
Total Distribution Plant	1,182,783	123,161	
 GENERAL PLANT			
Land and Land Rights (389)	2,050		48
Structures and Improvements (390)	140,846		49
Office Furniture and Equipment (391)	2,451	973	50
Computer Equipment (391.1)	11,721	1,802	51
Transportation Equipment (392)	162,571		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	17,728	3,263	54
Laboratory Equipment (395)	1,268	1,086	55
Power Operated Equipment (396)	16,520		56
Communication Equipment (397)	3,871		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)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			242,578 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	663		220,984 38
Overhead Conductors and Devices (365)	1,125		210,682 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	441		164,969 41
Line Transformers (368)			199,126 42
Services (369)	25		128,990 43
Meters (370)	372		65,342 44
Installations on Customers' Premises (371)			1,240 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	464		68,943 47
Total Distribution Plant	3,090	0	1,302,854
GENERAL PLANT			
Land and Land Rights (389)			2,050 48
Structures and Improvements (390)			140,846 49
Office Furniture and Equipment (391)			3,424 50
Computer Equipment (391.1)			13,523 51
Transportation Equipment (392)			162,571 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			20,991 54
Laboratory Equipment (395)			2,354 55
Power Operated Equipment (396)			16,520 56
Communication Equipment (397)			3,871 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	4,546		58
Other Tangible Property (399)	0		59
Total General Plant	363,572	7,124	
Total utility plant in service directly assignable	1,546,355	130,285	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	1,546,355	130,285	

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)			4,546 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	370,696
Total utility plant in service directly assignable	3,090	0	1,673,550
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	3,090	0	1,673,550

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)		21.65	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.20	2.40	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm 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	8	7
Nonfarm	20	8
Total	28	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	28	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	3,343	Wednesday	01/14/1998	19:00	1,778	1
February	02	3,153	Wednesday	01/21/1998	19:00	1,711	2
March	03	3,081	Thursday	03/12/1998	19:00	1,538	3
April	04	2,926	Thursday	04/16/1998	10:00	1,567	4
May	05	3,609	Tuesday	05/19/1998	14:00	1,538	5
June	06	3,648	Thursday	05/28/1998	17:00	1,682	6
July	07	4,367	Thursday	06/25/1998	17:00	2,011	7
August	08	4,169	Tuesday	07/21/1998	18:00	1,944	8
September	09	4,191	Friday	08/21/1998	17:00	1,886	9
October	10	2,904	Friday	09/25/1998	20:00	1,598	10
November	11	3,154	Tuesday	11/10/1998	18:00	1,706	11
December	12	3,316	Wednesday	12/09/1998	19:00	1,665	12
Total		41,861				20,624	

System Name New Glarus Municipal Light & Water

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Power & Light

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	20,624	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	20,624	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	19,540	18
Sales For Resale	0	19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	62	22
Total Used by Company	62	23
Total Sold and Used	19,602	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,022	27
Total Energy Losses	1,022	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.9554%	29
Total Disposition of Energy	20,624	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	934	7,625	1
Total Sales for Residential Sales		934	7,625	
Commercial & Industrial				
GENERAL SERVICE	CG-1	186	4,700	2
SMALL POWER	CP-1	11	3,925	3
LARGE POWER - TIME OF DAY	CP-2	1	2,974	4
INTERDEPARTMENTAL	MS-2	1	161	5
Total Sales for Commercial & Industrial		199	11,760	
Public Street & Highway Lighting				
STREET & HIGHWAY LIGHTING	MS-1	1	155	6
Total Sales for Public Street & Highway Lighting		1	155	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,134	19,540	

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)	
		474,694	1,955	476,649	1
0	0	474,694	1,955	476,649	
		296,269	2,144	298,413	2
12,381	15,743	189,470	386	189,856	3
6,409	7,811	120,121	1,812	121,933	4
		10,369	32	10,401	5
18,790	23,554	616,229	4,374	620,603	
		23,256	(9)	23,247	6
0	0	23,256	(9)	23,247	
				0	7
0	0	0	0	0	
18,790	23,554	1,114,179	6,320	1,120,499	

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	W P & L				1
Point of Delivery	New Glarus				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	12470				4
Point of Metering	New Glarus Substatio				5
Total of 12 Monthly Maximum Demands -- kW	41,861				6
Average load factor	67.5000%				7
Total Cost of Purchased Power	736,648				8
Average cost per kWh	0.0357				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	788	990			12
February	858	853			13
March	741	797			14
April	736	831			15
May	776	762			16
June	822	860			17
July	1,012	999			18
August	1,016	928			19
September	836	1,051			20
October	795	804			21
November	859	847			22
December	724	942			23
Total kWh (000)	9,963	10,664			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
1							

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
1						

STEAM PRODUCTION PLANTS (cont.)

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

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		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	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)		
Total		0	0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
NONE							

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation (d)	(e)	(f)
--------------------	-----	-----	----------------------------	-----	-----

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,205	278	14,274	1
Acquired during year	52	3	200	2
Total	1,257	281	14,474	3
Retired during year	31	0		4
Sales, transfers or adjustments increase (decrease)	(3)	4	150	5
Number end of year	1,223	285	14,624	6
Number end of year accounted for as follows:				7
In customers' use	1,127			8
In utility's use	7	234	12,242	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	89	51	2,382	12
Total end of year	1,223	285	14,624	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	78	34,137	1
Sodium Vapor	175	37	38,769	2
Sodium Vapor	250	16	18,222	3
Total		131	91,128	
Ornamental				
Sodium Vapor	250	9	12,256	4
Sodium Vapor	400	22	51,293	5
Total		31	63,549	
Other				
NONE				6
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

NONE