



3014 (02-02-05)

ANNUAL REPORT

OF

Name: NEW GLARUS MUNICIPAL LIGHT & WATER UTILITY

Principal Office: 319 SECOND STREET
P.O. BOX 399
NEW GLARUS, WI 53574

For the Year Ended: DECEMBER 31, 2005

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEW GLARUS MUNICIPAL LIGHT & WATER UTILITY

Utility Address: 319 SECOND STREET
P.O. BOX 399
NEW GLARUS, WI 53574

When was utility organized? 12/31/1902

Report any change in name:

Effective Date:

Utility Web Site: nglw2913@admin.vil.new-glarus.wi.us

Utility employee in charge of correspondence concerning this report:

Name: MS. MICHELLE ROTH

Title: OFFICE MANAGER

Office Address:

319 SECOND STREET
P.O. BOX 399
NEW GLARUS, WI 53574

Telephone: (608) 527 - 2913

Fax Number: (608) 527 - 6630

E-mail Address: nglw2913@admin.vil.new-glarus.wi.us

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR. BEN KAHL

Title: CHAIRMAN

Office Address:

930 10TH AVENUE
NEW GLARUS, WI 53574

Telephone: (608) 527 - 2913

Fax Number: (608) 527 - 6630

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: MR. DAVID L. MACCOUX, CPA

Title: SHAREHOLDER

Office Address: SCHENCK, CL
2200 RIVERSIDE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

E-mail Address: maccoux@d@schencksolutions.com

Date of most recent audit report: 3/15/2006

Period covered by most recent audit: 1/1/05- 12/31/05

Names and titles of utility management including manager or superintendent:

Name: MR JIM MIELKE

Title: ADMINISTRATOR

Office Address:
319 SECOND STREET
P.O. BOX 399
NEW GLARUS, WI 53574

Telephone: (608) 527 - 2913

Fax Number: (608) 527 - 6630

E-mail Address: jmielke@admin.vil.new-glarus.wi.us

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

- MR TOM BETTHAUSER, TRUSTEE
- MR BEN KAHL, CHAIR
- MR LLOYD LUESCHOW, TRUSTEE

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,363,807	1,866,572	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,942,091	1,458,788	2
Depreciation Expense (403)	170,905	173,266	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	133,986	142,445	5
Total Operating Expenses	2,246,982	1,774,499	
Net Operating Income	116,825	92,073	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	116,825	92,073	
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)	24,262	18,015	10
Miscellaneous Nonoperating Income (421)	(18,688)	60,244	11
Total Other Income	5,574	78,259	
Total Income	122,399	170,332	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,279)	(5,279)	12
Other Income Deductions (426)	15,625	14,799	13
Total Miscellaneous Income Deductions	10,346	9,520	
Income Before Interest Charges	112,053	160,812	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	157,211	145,362	14
Amortization of Debt Discount and Expense (428)	8,548	8,642	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	165,759	154,004	
Net Income	(53,706)	6,808	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,131,309	2,125,719	20
Balance Transferred from Income (433)	(53,706)	6,808	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(10,491)	0	24
Appropriations of Income to Municipal Funds--Debit (439)	1,852	1,218	25
Total Unappropriated Earned Surplus End of Year (216)	2,086,242	2,131,309	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,363,807		2,363,807	1
Total (Acct. 400):	2,363,807	0	2,363,807	
Operation and Maintenance Expense (401-402):				
Derived	1,942,091		1,942,091	2
Total (Acct. 401-402):	1,942,091	0	1,942,091	
Depreciation Expense (403):				
Derived	170,905		170,905	3
Total (Acct. 403):	170,905	0	170,905	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	133,986		133,986	5
Total (Acct. 408):	133,986	0	133,986	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	116,825	0	116,825	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME - LGIP/CASH ACCOUNT	15,822	0	15,822	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME - FROM VILLAGE - 2002 BOND	8,440	0	8,440 12
Total (Acct. 419):	24,262	0	24,262
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 13
Contributed Plant - Electric			0 14
ELECTRIC - INVOICES	(26,490)	0	(26,490) 15
WATER - INVOICES	62	0	62 16
WATER - WATER IMPACT FEES	7,740	0	7,740 17
Total (Acct. 421):	(18,688)	0	(18,688)
TOTAL OTHER INCOME:	5,574	0	5,574

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(5,279)		(5,279) 18
NONE	0	0	0 19
Total (Acct. 425):	(5,279)	0	(5,279)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		6,420	6,420 20
Depreciation Expense on Contributed Plant - Electric		9,205	9,205 21
NONE	0	0	0 22
Total (Acct. 426):	0	15,625	15,625
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,279)	15,625	10,346

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	157,211		157,211 23
Total (Acct. 427):	157,211	0	157,211
Amortization of Debt Discount and Expense (428):			
AMORIZATION OF DEBT DISCOUNT	8,548		8,548 24
Total (Acct. 428):	8,548	0	8,548
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 25
Total (Acct. 429):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest on Debt to Municipality (430):			
Derived	0		0 26
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 27
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 28
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	165,759	0	165,759
NET INCOME:	(38,081)	(15,625)	(53,706)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,641,478	489,831	2,131,309 29
Total (Acct. 216):	1,641,478	489,831	2,131,309
Balance Transferred from Income (433):			
Derived	(38,081)	(15,625)	(53,706) 30
Total (Acct. 433):	(38,081)	(15,625)	(53,706)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 31
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 32
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	(10,491)		(10,491) 33
Total (Acct. 436)--Debit:	(10,491)	0	(10,491)
Appropriations of Income to Municipal Funds--Debit (439):			
APPROPRIATION TO VILLAGE - ELECTRIC	1,168	0	1,168 34
APPROPRIATION TO VILLAGE - WATER	684	0	684 35
Total (Acct. 439)--Debit:	1,852	0	1,852
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,612,036	474,206	2,086,242

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	364,755	1,999,052	0	0	2,363,807	1
Less: interdepartmental sales	0	17,643	0	0	17,643	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	3	633			636	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	364,752	1,980,776	0	0	2,345,528	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	63,001		63,001	1
Electric operating expenses	109,242		109,242	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	4,520		4,520	8
Electric utility plant accounts	13,563		13,563	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	190,326	0	190,326	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.6	1
Electric	2.3	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,828,933	6,594,101	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,970,519	1,857,790	2
Net Utility Plant	4,858,414	4,736,311	
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)	582,941	494,544	7
Total Other Property and Investments	582,941	494,544	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	117,512	22,540	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	196,609	170,655	11
Other Accounts Receivable (143)	7,639	17,152	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	191,501	197,218	14
Materials and Supplies (150)	125,123	129,806	15
Prepayments (165)	0	2,174	16
Other Current and Accrued Assets (170)	2,059	2,127	17
Total Current and Accrued Assets	640,443	541,672	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	94,012	102,460	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	94,012	102,460	
Total Assets and Other Debits	6,175,810	5,874,987	

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)	305,302	305,302	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	2,086,242	2,131,309	23
Total Proprietary Capital	2,391,544	2,436,611	
LONG-TERM DEBT			
Bonds (221)	2,780,000	2,900,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	505,349	210,009	26
Total Long-Term Debt	3,285,349	3,110,009	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	164,333	5,514	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	120,312	128,051	31
Interest Accrued (237)	38,694	37,733	32
Other Current and Accrued Liabilities (238)	4,304	56,766	33
Total Current and Accrued Liabilities	327,643	228,064	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	17,195	0	35
Other Deferred Credits (253)	154,079	100,303	36
Total Deferred Credits	171,274	100,303	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	6,175,810	5,874,987	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,994,481	0	0	3,599,620	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,651,071	0	0	3,545,645	2
Utility Plant in Service - Contributed Plant (101.2)	377,590	0	0	232,858	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant in Process of Reclassification (103)	0	0	0	0	5
Utility Plant Leased to Others (104)	0	0	0	0	6
Property Held for Future Use (105)	0	0	0	0	7
Completed Construction not Classified (106)	0	0	0	0	8
Construction Work in Progress (107)	313	0	0	21,456	9
Utility Plant Acquisition Adjustments (108)	0	0	0	0	10
Other Utility Plant Adjustments (109)	0	0	0	0	11
Total Utility Plant	3,028,974	0	0	3,799,959	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	495,466	0	0	1,333,736	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	76,383	0	0	64,934	13
Total Accumulated Provision	571,849	0	0	1,398,670	
Net Utility Plant	2,457,125	0	0	2,401,289	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	467,700	1,258,728			1,726,428	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	57,160	113,745			170,905	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,455				2,455	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION CLEARING	2,740	42,178			44,918	9
Salvage					0	10
Other credits (specify):						11
RECLASS ASSETS DISPOSAL TO C	2,900	2,770			5,670	12
PROCEEDS FROM SCRAP WIRE	0	1,000			1,000	13
MISC. BILLING FROM CAPITAL	0	643			643	14
SALVAGE PAID BY CONTRACTOR	0	10,371			10,371	15
Total credits	65,255	170,707	0	0	235,962	16
Debits during year						17
Book cost of plant retired	36,334	92,046			128,380	18
Cost of removal	1,155	3,653			4,808	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	37,489	95,699	0	0	133,188	25
Balance end of year (110.1)	495,466	1,333,736	0	0	1,829,202	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	72,863	58,499			131,362	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	6,420	9,205			15,625	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
		0			0	9
Salvage		0			0	10
Other credits (specify):						11
		0			0	12
		0			0	13
		0			0	14
		0			0	15
Total credits	6,420	9,205	0	0	15,625	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal		0			0	19
Other debits (specify):						20
RECLASS ASSETS DISPOSAL TO C	2,900	2,770			5,670	21
					0	22
		0			0	23
		0			0	24
Total debits	2,900	2,770	0	0	5,670	25
Balance end of year (110.1)	76,383	64,934	0	0	141,317	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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	636	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	636	
Deductions:		
Accounts written off during the year: Utility Customers	636	5
Accounts written off during the year: Others	0	6
Total accounts written off	636	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	107,246	0	107,246	112,229	2
Total Electric Utility					107,246	112,229	

Account	Total End of Year	Amount Prior Year	
Electric utility total	107,246	112,229	1
Water utility	17,877	17,577	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	125,123	129,806	

**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)				
2001 UTILITY REFINANCING BONDS	4,210	428	39,448	1
2002 ELECTRIC REVENUE BONDS	2,039	428	20,335	2
UNAMORTIZED LOSS ON ADVANCE REFINANCING	2,300	428	34,229	3
Total			94,012	
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	305,302	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>305,302</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)	
2001 UTILITY REFINANCING BONDS	12/01/2001	10/01/2021	4.80%	1,670,000	1
2002 ELECTRIC REVENUE BONDS	09/15/2002	10/01/2021	4.40%	1,110,000	2
Total Bonds (Account 221):				2,780,000	

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)	
Other Long-Term Debt (224)					
2005 BNG REFINANCING LOAN	03/31/2005	10/15/2025	4.94%	390,000	1
2005 BNG LOAN - WPPI	03/15/2005	03/15/2008	3.67%	115,349	2
Total for Account 224				505,349	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	128,051	1
Accruals:		
Charged water department expense	57,607	2
Charged electric department expense	76,380	3
Charged sewer department expense	1,080	4
Other (explain):		
NONE		5
Total Accruals and other credits	135,067	
Taxes paid during year:		
County, state and local taxes	128,051	6
Social Security taxes	11,877	7
PSC Remainder Assessment	1,973	8
Other (explain):		
GROSS REVENUE LICENSE FEE	905	9
Total payments and other debits	142,806	
Balance end of year	120,312	

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)					
2002 ELECTRIC REVENUE BOND	12,736	50,539	50,945	12,330	1
2001 UTILITY REFINANCING BOND	21,856	86,708	87,425	21,139	2
Subtotal	34,592	137,247	138,370	33,469	
Advances from Municipality (223)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2004 BANK OF NEW GLARUS LOAN - 2ND ST WATERMAIN	2,420	1,034	3,454	0	4
2005 L&W REFINANCING LOAN		13,907	9,263	4,644	5
2003 BANK OF NEW GLARUS LOAN	721	405	1,126	0	6
2005 WPPI LOAN		4,618	4,037	581	7
Subtotal	3,141	19,964	17,880	5,225	
Notes Payable (231)					
None	0	0	0	0	8
Subtotal	0	0	0	0	
Total	37,733	157,211	156,250	38,694	

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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
DEBT DEPRECIATION	50,000	3
L&W SINKING FUND	82,219	4
L&W SURPLUS	101,130	5
WATER IMPACT FEES	13,057	6
L&W DEBT RESERVE	289,541	7
L&W CONSTRUCTION FUND	46,994	8
Total (Acct. 125):	582,941	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	35,489	10
Electric	161,120	11
Sewer (Regulated)	0	12
Other (specify):		
NONE	0	13
Total (Acct. 142):	196,609	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	14
Merchandising, jobbing and contract work	0	15
Other (specify):		
TRENCHING, BULK WATER, POLE RENTAL	7,639	16
Total (Acct. 143):	7,639	
Receivables from Municipality (145):		
TAX ROLL	6,131	17
ADVANCE TO MUNICIPALITY	185,370	18
Total (Acct. 145):	191,501	
Prepayments (165):		
NONE	0	19
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Extraordinary Property Losses (182):		
NONE	0	20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	21
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	95,024	23
SICK LEAVE ACCRUAL	34,219	24
PUBLIC BENEFITS - ENERGY ASSISTANCE	24,836	25
Total (Acct. 253):	154,079	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,630,664	3,440,496	0	0	6,071,160	1
Materials and Supplies	17,727	109,737	0	0	127,464	2
Other (specify):						
NONE	0	0	0		0	3
Less Average:						
Reserve for Depreciation (110.1)	481,583	1,296,232	0	0	1,777,815	4
Customer Advances for Construction	0	17,194	0	0	17,194	5
Regulatory Liability	58,342	39,321	0	0	97,663	6
NONE	0	0	0	0	0	7
Average Net Rate Base	2,108,466	2,197,486	0	0	4,305,952	
 Net Operating Income	 110,858	 5,967	 0	 0	 116,825	 8
Net Operating Income as a percent of						
Average Net Rate Base	5.26%	0.27%	N/A	N/A	2.71%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	59,919	40,384	0	0	100,303	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	3,154	2,125	0	0	5,279	3
Other (specify):						
NONE					0	4
Balance End of Year	56,765	38,259	0	0	95,024	

FINANCIAL SECTION FOOTNOTES

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

Bonds (221): If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

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

The 2003 and 2004 Bank of New Glarus loans were refinanced as part of the 2005 L&W Refinancing Loan in 2005. The interest accrued during 2005 for the 2003 and 2004 Bank of New Glarus loans were used to make the last interest payment on the loans in the Spring of 2005 before refinancing.

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

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

Other Account Receivable (143): \$7,639 - Joint Trenching, Bulk Water, and Pole Contacts billed to customers.

Receivable from Municipality (145): \$6,131 - Utility payments put on Village Tax Roll; \$185,370 - Remaining principal Village owes the utility on joint refinancing bond.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	360,657	345,228	1
Total Sales of Water	360,657	345,228	
Other Operating Revenues			
Forfeited Discounts (470)	1,279	1,167	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,819	2,544	6
Total Other Operating Revenues	4,098	3,711	
Total Operating Revenues	364,755	348,939	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	1,812	2,308	7
Pumping Expenses (620-625)	20,784	17,044	8
Water Treatment Expenses (630-635)	20,068	13,317	9
Transmission and Distribution Expenses (640-655)	13,418	12,368	10
Customer Accounts Expenses (901-904)	9,047	10,207	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	74,002	79,742	13
Total Operation and Maintenance Expenses	139,131	134,986	
Other Operating Expenses			
Depreciation Expense (403)	57,160	57,922	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	57,606	60,769	16
Total Other Operating Expenses	114,766	118,691	
Total Operating Expenses	253,897	253,677	
NET OPERATING INCOME	110,858	95,262	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	10	620	1,720	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	10	620	1,720	
Metered Sales to General Customers (461)				
Residential	737	34,585	160,901	4
Commercial	125	19,188	57,398	5
Industrial	3	17,294	25,304	6
Total Metered Sales to General Customers (461)	865	71,067	243,603	
Private Fire Protection Service (462)	7		4,219	7
Public Fire Protection Service (463)	1		101,231	8
Other Sales to Public Authorities (464)	18	3,538	9,884	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	901	75,225	360,657	

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 or Fd-1)	101,231	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	101,231	
Forfeited Discounts (470):		
Customer late payment charges	1,279	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	1,279	
Miscellaneous Service Revenues (471):		
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,544	10
Other (specify):		
MISCELLANEOUS	275	11
Total Other Water Revenues (474)	2,819	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	903	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	253	1,175	3
Maintenance of Water Source Plant (605)	656	1,133	4
Total Source of Supply Expenses	1,812	2,308	
PUMPING EXPENSES			
Operation Labor (620)	5,693	5,309	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	14,650	11,202	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	441	533	9
Total Pumping Expenses	20,784	17,044	
WATER TREATMENT EXPENSES			
Operation Labor (630)	5,969	6,522	10
Chemicals (631)	8,955	6,447	11
Operation Supplies and Expenses (632)	95	141	12
Maintenance of Water Treatment Plant (635)	5,049	207	13
Total Water Treatment Expenses	20,068	13,317	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	3,989	1,316	14
Operation Supplies and Expenses (641)	133	20	15
Maintenance of Distribution Reservoirs and Standpipes (650)	125	2,631	16
Maintenance of Mains (651)	439	768	17
Maintenance of Services (652)	6,568	5,569	18
Maintenance of Meters (653)	517	603	19
Maintenance of Hydrants (654)	1,593	1,322	20
Maintenance of Other Plant (655)	54	139	21
Total Transmission and Distribution Expenses	13,418	12,368	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,679	2,644	22
Accounting and Collecting Labor (902)	4,835	6,088	23
Supplies and Expenses (903)	1,530	1,475	24
Uncollectible Accounts (904)	3	0	25
Total Customer Accounts Expenses	9,047	10,207	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	9,422	13,031	27
Office Supplies and Expenses (921)	2,722	2,587	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	12,781	18,815	30
Property Insurance (924)	440	684	31
Injuries and Damages (925)	3,543	343	32
Employee Pensions and Benefits (926)	24,000	28,720	33
Regulatory Commission Expenses (928)	436	0	34
Miscellaneous General Expenses (930)	8,549	7,909	35
Transportation Expenses (933)	6,333	5,240	36
Maintenance of General Plant (935)	5,776	2,413	37
Total Administrative and General Expenses	74,002	79,742	
Total Operation and Maintenance Expenses	139,131	134,986	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		54,091	57,237	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,080	1,080	2
Net property tax equivalent		53,011	56,157	
Social Security		3,990	3,876	3
PSC Remainder Assessment		605	736	4
Other (specify): NONE		0	0	5
Total tax expense		57,606	60,769	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.237453				3
County tax rate	mills		5.742032				4
Local tax rate	mills		9.994864				5
School tax rate	mills		12.438407				6
Voc. school tax rate	mills		1.603420				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.016176				10
Less: state credit	mills		1.628383				11
Net tax rate	mills		28.387793				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.994864				14
Combined School Tax Rate	mills		14.041827				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.036691				17
Total Tax Rate	mills		30.016176				18
Ratio of Local and School Tax to Total	dec.		0.800791				19
Total tax net of state credit	mills		28.387793				20
Net Local and School Tax Rate	mills		22.732696				21
Utility Plant, Jan. 1	\$	2,994,481	2,994,481				22
Materials & Supplies	\$	17,577	17,577				23
Subtotal	\$	3,012,058	3,012,058				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,012,058	3,012,058				26
Assessment Ratio	dec.		0.789968				27
Assessed Value	\$	2,379,429	2,379,429				28
Net Local & School Rate	mills		22.732696				29
Tax Equiv. Computed for Current Year	\$	54,091	54,091				30
Tax Equivalent per 1994 PSC Report	\$	18,057					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	54,091					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	110	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	50,184	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	50,294	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	31,145	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	1,450	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	128,392	5,767	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	160,987	5,767	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	11,174	0	23
Total Water Treatment Plant	11,174	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	110	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	50,184	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	50,294	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	31,145	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	1,450	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	134,159	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	166,754	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	11,174	23
Total Water Treatment Plant	0	0	11,174	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	600	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	21,656	0	26
Transmission and Distribution Mains (343)	1,542,499	43,613	27
Fire Mains (344)	0	0	28
Services (345)	401,682	22,554	29
Meters (346)	88,261	2,434	30
Hydrants (348)	177,818	2,063	31
Other Transmission and Distribution Plant (349)	901	0	32
Total Transmission and Distribution Plant	2,233,417	70,664	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	66,768	0	34
Office Furniture and Equipment (391)	1,025	0	35
Computer Equipment (391.1)	30,113	356	36
Transportation Equipment (392)	20,603	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	12,323	0	39
Laboratory Equipment (395)	278	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	2,575	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	20,701	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	154,386	356	
Total utility plant in service directly assignable	2,610,258	76,787	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	2,610,258	76,787	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	600	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	21,656	26
Transmission and Distribution Mains (343)	9,889	260	1,576,483	27
Fire Mains (344)	0	0	0	28
Services (345)	2,116	100	422,220	29
Meters (346)	450	0	90,245	30
Hydrants (348)	1,405	0	178,476	31
Other Transmission and Distribution Plant (349)	0	0	901	32
Total Transmission and Distribution Plant	13,860	360	2,290,581	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	66,768	34
Office Furniture and Equipment (391)	0	0	1,025	35
Computer Equipment (391.1)	20,474	0	9,995	36
Transportation Equipment (392)	0	0	20,603	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	2,000	0	10,323	39
Laboratory Equipment (395)	0	0	278	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	2,575	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	20,701	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	22,474	0	132,268	
Total utility plant in service directly assignable	36,334	360	2,651,071	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	36,334	360	2,651,071	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	0	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	0	23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)	0	0	0 1
Franchises and Consents (302)	0	0	0 2
Miscellaneous Intangible Plant (303)	0	0	0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	0 4
Structures and Improvements (311)	0	0	0 5
Collecting and Impounding Reservoirs (312)	0	0	0 6
Lake, River and Other Intakes (313)	0	0	0 7
Wells and Springs (314)	0	0	0 8
Infiltration Galleries and Tunnels (315)	0	0	0 9
Supply Mains (316)	0	0	0 10
Other Water Source Plant (317)	0	0	0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)	0	0	0 12
Structures and Improvements (321)	0	0	0 13
Boiler Plant Equipment (322)	0	0	0 14
Other Power Production Equipment (323)	0	0	0 15
Steam Pumping Equipment (324)	0	0	0 16
Electric Pumping Equipment (325)	0	0	0 17
Diesel Pumping Equipment (326)	0	0	0 18
Hydraulic Pumping Equipment (327)	0	0	0 19
Other Pumping Equipment (328)	0	0	0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	0 21
Structures and Improvements (331)	0	0	0 22
Water Treatment Equipment (332)	0	0	0 23
Total Water Treatment Plant	0	0	0

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	271,698	0	27
Fire Mains (344)	0	0	28
Services (345)	71,185	0	29
Meters (346)	0	0	30
Hydrants (348)	35,067	0	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	377,950	0	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	0	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	0	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	0	0	
Total utility plant in service directly assignable	377,950	0	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	377,950	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	0 24
Structures and Improvements (341)	0	0	0 25
Distribution Reservoirs and Standpipes (342)	0	0	0 26
Transmission and Distribution Mains (343)	0	(260)	271,438 27
Fire Mains (344)	0	0	0 28
Services (345)	0	(100)	71,085 29
Meters (346)	0	0	0 30
Hydrants (348)	0	0	35,067 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	0	(360)	377,590
GENERAL PLANT			
Land and Land Rights (389)	0	0	0 33
Structures and Improvements (390)	0	0	0 34
Office Furniture and Equipment (391)	0	0	0 35
Computer Equipment (391.1)	0	0	0 36
Transportation Equipment (392)	0	0	0 37
Stores Equipment (393)	0	0	0 38
Tools, Shop and Garage Equipment (394)	0	0	0 39
Laboratory Equipment (395)	0	0	0 40
Power Operated Equipment (396)	0	0	0 41
Communication Equipment (397)	0	0	0 42
SCADA Equipment (397.1)	0	0	0 43
Miscellaneous Equipment (398)	0	0	0 44
Other Tangible Property (399)	0	0	0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	(360)	377,590
Common Utility Plant Allocated to Water Department	0	0	0 46
Total utility plant in service	0	(360)	377,590

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January	0	0	5,871	5,871	1
February	0	0	5,970	5,970	2
March	0	0	5,608	5,608	3
April	0	0	6,508	6,508	4
May	0	0	6,433	6,433	5
June	0	0	7,533	7,533	6
July	0	0	7,913	7,913	7
August	0	0	7,230	7,230	8
September	0	0	7,612	7,612	9
October	0	0	6,743	6,743	10
November	0	0	6,777	6,777	11
December	0	0	6,178	6,178	12
Total annual pumpage	0	0	80,376	80,376	
Less: Water sold				75,225	13
Volume pumped but not sold				5,151	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				364	16
Volume related to equipment/system malfunction				42	17
Non-utility volume NOT included in water sales				121	18
Total volume not sold but accounted for				527	19
Volume pumped but unaccounted for				4,624	20
Percent of water lost				6%	21
If more than 25%, indicate causes: N/A					22
If more than 25%, state what action has been taken to reduce water loss: N/A					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				468	24
Date of maximum: 6/7/2005					25
Cause of maximum: Water Hydrants Running Full While Contractor Tying into Main Water Main					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				132	27
Date of minimum: 1/17/2005					28
Total KWH used for pumping for the year				155,794	29
If water is purchased: Vendor Name: N/A					30
Point of Delivery: N/A					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
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)	320	350	225	8
Pump Motor or Standby Engine Mfr	MITACHI	U S MOTORS	NEWMAN	9 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 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	#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 (actual)	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	5,467	0	0	0	5,467	1
M	D	2.000	1,411	0	306	0	1,105	2
M	D	3.000	46	0	0	0	46	3
A	D	4.000	260	0	0	0	260	4
M	D	4.000	17	0	0	0	17	5
A	D	6.000	17,359	0	0	0	17,359	6
M	D	6.000	12,335	35	330	0	12,040	7
P	D	6.000	2,160	0	35	0	2,125	8
A	D	8.000	1,822	0	0	0	1,822	9
M	D	8.000	17,987	4,755	0	0	22,742	10
P	D	8.000	200	0	0	0	200	11
M	D	10.000	8,781	0	0	0	8,781	12
M	D	12.000	2,146	330	0	0	2,476	13
Total Within Municipality			69,991	5,120	671	0	74,440	
Total Utility			69,991	5,120	671	0	74,440	

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	67	0	3	0	64	0	1
M	0.750	268	0	3	0	265	0	2
M	1.000	422	64	0	0	486	2	3
M	1.250	10	0	0	0	10	0	4
M	1.500	31	1	0	0	32	0	5
M	2.000	17	0	0	0	17	0	6
M	3.000	1	0	0	0	1	0	7
M	4.000	3	0	0	0	3	0	8
M	6.000	8	0	0	0	8	0	9
Total Utility		827	65	6	0	886	2	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	833	24	7	(3)	847	39	1
0.750	14	0	0	0	14	0	2
1.000	33	1	0	1	35	1	3
1.500	11	0	0	0	11	0	4
2.000	15	0	0	0	15	0	5
3.000	5	0	0	0	5	0	6
4.000	1	0	0	0	1	0	7
Total:	912	25	7	(2)	928	40	

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	742	73	0	5	2	25	847	1
0.750	0	11	0	1	0	2	14	2
1.000	2	25	0	3	0	5	35	3
1.500	0	9	0	2	0	0	11	4
2.000	0	6	2	1	0	6	15	5
3.000	0	1	0	2	2	0	5	6
4.000	0	0	1	0	0	0	1	7
Total:	744	125	3	14	4	38	928	

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	0	0	0	1
Within Municipality	138	15	1	0	152	2
Total Fire Hydrants	138	15	1	0	152	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	152
Number of distribution system valves end of year:	199
Number of distribution valves operated during year:	98

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

Outside Services Employed (923): Decreased from 2004 approximately 32% (\$6,034). This decrease was mainly due to the decrease in the amount of engineering required for water construction projects performed in 2005 compared to 2004.

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

If Adjustments for any account are nonzero, please explain.

Transmission & Distribution Mains (343) - \$260 adjustment was the reclassification of assets disposal to CIAC.

Services (345) - \$100 adjustment was the reclassification of assets disposal to CIAC.

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

If Adjustments for any account are nonzero, please explain.

Transmission & Distribution Mains (343): -\$260 adjustment is reclassification of assets disposal to CIAC.

Services (345): -\$100 adjustment is reclassification of assets disposal to CIAC.

Water Mains (Page W-17)

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

Watermain added in 2005 was financed by the utility borrowing money (2005 L&W Refinancing Loan).

Water Services (Page W-18)

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

Service additions were part of the 2005 construction project that was financed by the utility borrowing money (2005 L&W Refinancing Loan).

Meters (Page W-19)

General footnotes

Explain all reported adjustments.

Meter adjustments in 2005 were due to mis-counting in 2004

Explain program for replacing or testing meters 1" or smaller.

The utility is currently working on a schedule to test water meters 1" or smaller every 10 years or replace them every 20 years. In 2005, we converted out hand-written meter cards into computer format, so we could easily organize what meter need to be tested when. In 2006 we are currently working on implementing our testing plan.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

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

Yes

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	1,972,880	1,497,014	1
Total Sales of Electricity	1,972,880	1,497,014	
Other Operating Revenues			
Forfeited Discounts (450)	8,414	6,172	2
Miscellaneous Service Revenues (451)	4,618	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	12,829	14,356	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	311	91	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	26,172	20,619	
Total Operating Revenues	1,999,052	1,517,633	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	1,518,020	1,045,867	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	64,368	49,595	11
Customer Accounts Expenses (901-904)	28,216	32,639	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	192,356	195,701	14
Total Operation and Maintenance Expenses	1,802,960	1,323,802	
Other Expenses			
Depreciation Expense (403)	113,745	115,344	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	76,380	81,676	17
Total Other Expenses	190,125	197,020	
Total Operating Expenses	1,993,085	1,520,822	
NET OPERATING INCOME	5,967	(3,189)	

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	8,414	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	8,414	
Miscellaneous Service Revenues (451):		
TEMPORARY SERVICE / RECONNECT FEE /ETC.	4,618	3
Total Miscellaneous Service Revenues (451)	4,618	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACTS	12,829	5
Total Rent from Electric Property (454)	12,829	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NSF CHECKS	311	7
Total Other Electric Revenues (456)	311	
Amortization of Construction Grants (457):		
NONE	0	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)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0	0	1
Fuel (501)	0	0	2
Operation Supplies and Expenses (502)	0	0	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Maintenance of Steam Production Plant (506)	0	0	6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0	0	7
Water for Power (531)	0	0	8
Operation Supplies and Expenses (532)	0	0	9
Maintenance of Hydraulic Production Plant (535)	0	0	10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0	0	11
Fuel (539)	0	0	12
Operation Supplies and Expenses (540)	0	0	13
Maintenance of Other Power Production Plant (543)	0	0	14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	1,384,775	1,045,867	15
Other Expenses (546)	133,245	0	16
Total Other Power Supply Expenses	1,518,020	1,045,867	
Total Power Production Expenses	1,518,020	1,045,867	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0	0	17
Operation Supplies and Expenses (551)	0	0	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)	0	0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	6,077	13,801	20
Line and Station Labor (561)	2,628	17	21
Line and Station Supplies and Expenses (562)	4,125	7,157	22
Street Lighting and Signal System Expenses (565)	108	0	23
Meter Expenses (566)	1,536	2,013	24
Customer Installations Expenses (567)	483	8	25
Miscellaneous Distribution Expenses (569)	334	328	26
Maintenance of Structures and Equipment (571)	9	2,857	27
Maintenance of Lines (572)	37,135	16,723	28
Maintenance of Line Transformers (573)	2,845	2,043	29
Maintenance of Street Lighting and Signal Systems (574)	8,244	3,669	30
Maintenance of Meters (575)	844	979	31
Maintenance of Miscellaneous Distribution Plant (576)	0	0	32
Total Distribution Expenses	64,368	49,595	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,588	6,117	33
Accounting and Collecting Labor (902)	17,608	23,864	34
Supplies and Expenses (903)	3,387	2,658	35
Uncollectible Accounts (904)	633	0	36
Total Customer Accounts Expenses	28,216	32,639	
SALES EXPENSES			
Sales Expenses (910)	0	0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	21,127	29,067	38
Office Supplies and Expenses (921)	4,892	4,531	39
Administrative Expenses Transferred -- Credit (922)	0	0	40
Outside Services Employed (923)	20,683	21,470	41
Property Insurance (924)	818	1,270	42
Injuries and Damages (925)	9,417	9,364	43
Employee Pensions and Benefits (926)	47,169	61,495	44
Regulatory Commission Expenses (928)	7,111	9,945	45
Miscellaneous General Expenses (930)	24,198	15,129	46
Transportation Expenses (933)	45,232	37,625	47
Maintenance of General Plant (935)	11,709	5,805	48
Total Administrative and General Expenses	192,356	195,701	
Total Operation and Maintenance Expenses	1,802,960	1,323,802	

TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		66,222	70,814	1
Social Security		7,885	8,685	2
Wisconsin Gross Receipts Tax		905	810	3
PSC Remainder Assessment		1,368	1,367	4
Other (specify): CAPITALIZE TAXES		0	0	5
Total tax expense		<u>76,380</u>	<u>81,676</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.237453				3
County tax rate	mills		5.742032				4
Local tax rate	mills		9.994864				5
School tax rate	mills		12.438407				6
Voc. school tax rate	mills		1.603420				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.016176				10
Less: state credit	mills		1.628383				11
Net tax rate	mills		28.387793				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.994864				14
Combined School Tax Rate	mills		14.041827				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.036691				17
Total Tax Rate	mills		30.016176				18
Ratio of Local and School Tax to Total	dec.		0.800791				19
Total tax net of state credit	mills		28.387793				20
Net Local and School Tax Rate	mills		22.732696				21
Utility Plant, Jan. 1	\$	3,599,620	3,599,620				22
Materials & Supplies	\$	112,229	112,229				23
Subtotal	\$	3,711,849	3,711,849				24
Less: Plant Outside Limits	\$	24,288	24,288				25
Taxable Assets	\$	3,687,561	3,687,561				26
Assessment Ratio	dec.		0.789968				27
Assessed Value	\$	2,913,055	2,913,055				28
Net Local & School Rate	mills		22.732696				29
Tax Equiv. Computed for Current Year	\$	66,222	66,222				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)	\$	66,222					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0	0	25
Structures and Improvements (352)	0	0	26
Station Equipment (353)	0	0	27
Towers and Fixtures (354)	0	0	28
Poles and Fixtures (355)	0	0	29
Overhead Conductors and Devices (356)	0	0	30
Underground Conduit (357)	0	0	31
Underground Conductors and Devices (358)	0	0	32
Roads and Trails (359)	0	0	33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0	0	34
Structures and Improvements (361)	0	0	35
Station Equipment (362)	250,151	0	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	374,295	3,632	38
Overhead Conductors and Devices (365)	387,532	1,233	39
Underground Conduit (366)	0	0	40
Underground Conductors and Devices (367)	967,539	223,874	41
Line Transformers (368)	400,211	26,861	42
Services (369)	217,533	19,374	43
Meters (370)	84,904	1,487	44
Installations on Customers' Premises (371)	1,240	0	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	114,402	5,903	47
Total Distribution Plant	2,797,807	282,364	
GENERAL PLANT			
Land and Land Rights (389)	2,050	0	48
Structures and Improvements (390)	147,451	0	49
Office Furniture and Equipment (391)	4,354	0	50
Computer Equipment (391.1)	61,820	661	51
Transportation Equipment (392)	228,331	0	52
Stores Equipment (393)	0	0	53
Tools, Shop and Garage Equipment (394)	55,234	0	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)	0	0	0 25
Structures and Improvements (352)	0	0	0 26
Station Equipment (353)	0	0	0 27
Towers and Fixtures (354)	0	0	0 28
Poles and Fixtures (355)	0	0	0 29
Overhead Conductors and Devices (356)	0	0	0 30
Underground Conduit (357)	0	0	0 31
Underground Conductors and Devices (358)	0	0	0 32
Roads and Trails (359)	0	0	0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)	0	0	0 34
Structures and Improvements (361)	0	0	0 35
Station Equipment (362)	0	0	250,151 36
Storage Battery Equipment (363)	0	0	0 37
Poles, Towers and Fixtures (364)	1,065	50	376,912 38
Overhead Conductors and Devices (365)	16,290	0	372,475 39
Underground Conduit (366)	0	0	0 40
Underground Conductors and Devices (367)	17,287	2,620	1,176,746 41
Line Transformers (368)	185	0	426,887 42
Services (369)	920	(8,264)	227,723 43
Meters (370)	1,535	0	84,856 44
Installations on Customers' Premises (371)	0	0	1,240 45
Leased Property on Customers' Premises (372)	0	0	0 46
Street Lighting and Signal Systems (373)	2,263	0	118,042 47
Total Distribution Plant	39,545	(5,594)	3,035,032
GENERAL PLANT			
Land and Land Rights (389)	0	0	2,050 48
Structures and Improvements (390)	0	0	147,451 49
Office Furniture and Equipment (391)	1,303	0	3,051 50
Computer Equipment (391.1)	44,698	0	17,783 51
Transportation Equipment (392)	0	0	228,331 52
Stores Equipment (393)	0	0	0 53
Tools, Shop and Garage Equipment (394)	5,000	(17,645)	32,589 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	2,354	24,912	55
Power Operated Equipment (396)	26,431	0	56
Communication Equipment (397)	4,970	0	57
Miscellaneous Equipment (398)	4,546	0	58
Other Tangible Property (399)	0	0	59
Total General Plant	537,541	25,573	
Total utility plant in service directly assignable	3,335,348	307,937	
Common Utility Plant Allocated to Electric Department	0	0	60
Total utility plant in service	3,335,348	307,937	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)	0	17,645	44,911 55
Power Operated Equipment (396)	0	0	26,431 56
Communication Equipment (397)	0	0	4,970 57
Miscellaneous Equipment (398)	1,500	0	3,046 58
Other Tangible Property (399)	0	0	0 59
Total General Plant	52,501	0	510,613
Total utility plant in service directly assignable	92,046	(5,594)	3,545,645
Common Utility Plant Allocated to Electric Department	0	0	0 60
Total utility plant in service	92,046	(5,594)	3,545,645

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0	0	25
Structures and Improvements (352)	0	0	26
Station Equipment (353)	0	0	27
Towers and Fixtures (354)	0	0	28
Poles and Fixtures (355)	0	0	29
Overhead Conductors and Devices (356)	0	0	30
Underground Conduit (357)	0	0	31
Underground Conductors and Devices (358)	0	0	32
Roads and Trails (359)	0	0	33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0	0	34
Structures and Improvements (361)	0	0	35
Station Equipment (362)	0	0	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	17,963	0	38
Overhead Conductors and Devices (365)	18,507	0	39
Underground Conduit (366)	0	0	40
Underground Conductors and Devices (367)	36,031	0	41
Line Transformers (368)	0	0	42
Services (369)	27,000	0	43
Meters (370)	0	0	44
Installations on Customers' Premises (371)	0	0	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	136,127	0	47
Total Distribution Plant	235,628	0	
GENERAL PLANT			
Land and Land Rights (389)	0	0	48
Structures and Improvements (390)	0	0	49
Office Furniture and Equipment (391)	0	0	50
Computer Equipment (391.1)	0	0	51
Transportation Equipment (392)	0	0	52
Stores Equipment (393)	0	0	53
Tools, Shop and Garage Equipment (394)	0	0	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)	0	0	0 25
Structures and Improvements (352)	0	0	0 26
Station Equipment (353)	0	0	0 27
Towers and Fixtures (354)	0	0	0 28
Poles and Fixtures (355)	0	0	0 29
Overhead Conductors and Devices (356)	0	0	0 30
Underground Conduit (357)	0	0	0 31
Underground Conductors and Devices (358)	0	0	0 32
Roads and Trails (359)	0	0	0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)	0	0	0 34
Structures and Improvements (361)	0	0	0 35
Station Equipment (362)	0	0	0 36
Storage Battery Equipment (363)	0	0	0 37
Poles, Towers and Fixtures (364)	0	(50)	17,913 38
Overhead Conductors and Devices (365)	0	0	18,507 39
Underground Conduit (366)	0	0	0 40
Underground Conductors and Devices (367)	0	(2,620)	33,411 41
Line Transformers (368)	0	0	0 42
Services (369)	0	(100)	26,900 43
Meters (370)	0	0	0 44
Installations on Customers' Premises (371)	0	0	0 45
Leased Property on Customers' Premises (372)	0	0	0 46
Street Lighting and Signal Systems (373)	0	0	136,127 47
Total Distribution Plant	0	(2,770)	232,858
GENERAL PLANT			
Land and Land Rights (389)	0	0	0 48
Structures and Improvements (390)	0	0	0 49
Office Furniture and Equipment (391)	0	0	0 50
Computer Equipment (391.1)	0	0	0 51
Transportation Equipment (392)	0	0	0 52
Stores Equipment (393)	0	0	0 53
Tools, Shop and Garage Equipment (394)	0	0	0 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0	0	55
Power Operated Equipment (396)	0	0	56
Communication Equipment (397)	0	0	57
Miscellaneous Equipment (398)	0	0	58
Other Tangible Property (399)	0	0	59
Total General Plant	0	0	
Total utility plant in service directly assignable	235,628	0	
Common Utility Plant Allocated to Electric Department	0	0	60
Total utility plant in service	235,628	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)	0	0	0 55
Power Operated Equipment (396)	0	0	0 56
Communication Equipment (397)	0	0	0 57
Miscellaneous Equipment (398)	0	0	0 58
Other Tangible Property (399)	0	0	0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	(2,770)	232,858
Common Utility Plant Allocated to Electric Department	0	0	0 60
Total utility plant in service	0	(2,770)	232,858

TRANSMISSION AND DISTRIBUTION LINES

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

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	0	8
Total	0	9
Customers served at other than rural rates:		10
Farm	4	11
Nonfarm	32	12
Total	36	13
Total customers on rural lines at end of year	36	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	4,095	Tuesday	12/21/2004	19:00	2,150	1
February	02	3,692	Friday	01/28/2005	18:00	2,573	2
March	03	3,472	Thursday	03/10/2005	19:00	1,954	3
April	04	3,198	Tuesday	04/19/2005	14:00	1,757	4
May	05	3,169	Monday	05/02/2005	19:00	1,804	5
June	06	5,450	Friday	06/24/2005	17:00	2,289	6
July	07	5,250	Thursday	07/14/2005	17:00	2,382	7
August	08	5,294	Tuesday	08/09/2005	18:00	2,360	8
September	09	4,744	Monday	09/12/2005	16:00	2,096	9
October	10	4,423	Tuesday	10/04/2005	14:00	1,939	10
November	11	3,794	Tuesday	11/29/2005	19:00	1,937	11
December	12	4,129	Wednesday	12/21/2005	18:00	2,218	12
Total	50,710					25,459	

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	ALLIANT UTILITIES / WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam	0	1
Nuclear Steam	0	2
Hydraulic	0	3
Internal Combustion Turbine	0	4
Internal Combustion Reciprocating	0	5
Non-Conventional (wind, photovoltaic, etc.)	0	6
Total Generation	0	7
Purchases	25,461	8
Interchanges:		
In (gross)	0	9
Out (gross)	0	10
Net	0	11
Transmission for/by others (wheeling):		
Received	0	12
Delivered	0	13
Net	0	14
Total Source of Energy	25,461	15
16		
Disposition of Energy		
17		
Sales to Ultimate Consumers (including interdepartmental sales)	23,665	18
Sales For Resale	0	19
Energy Used by the Company (excluding station use):		20
Electric Utility	0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	0	22
Total Used by Company	0	23
Total Sold and Used	23,665	24
Energy Losses:		25
Transmission Losses (if applicable)	0	26
Distribution Losses	1,796	27
Total Energy Losses	1,796	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	7.0539%	29
Total Disposition of Energy	25,461	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	949	8,007	1
RESIDENTIAL - RURAL	RG-1	29	243	2
Total Sales for Residential Sales		978	8,250	
Commercial & Industrial				
SMALL POWER	CP-1	11	4,273	3
LARGE POWER	CP-2	2	5,669	4
GENERAL SERVICE	GS-1	162	4,987	5
GENERAL SERVICE - RURAL	GS-1	7	118	6
INTERDEPARTMENTAL	MS-1	6	189	7
Total Sales for Commercial & Industrial		188	15,236	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	8	179	8
Total Sales for Public Street & Highway Lighting		8	179	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,174	23,665	

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)	
0	0	709,279	65,799	775,078	1
0	0	21,458	2,056	23,514	2
0	0	730,737	67,855	798,592	
12,565	15,288	288,360	34,574	322,934	3
11,513	12,854	291,903	39,297	331,200	4
0	0	418,280	41,043	459,323	5
0	0	10,185	970	11,155	6
0	0	16,137	1,506	17,643	7
24,078	28,142	1,024,865	117,390	1,142,255	
0	0	30,927	1,106	32,033	8
0	0	30,927	1,106	32,033	
				0	9
0	0	0	0	0	
24,078	28,142	1,786,529	186,351	1,972,880	

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	ALLIANT		WPPI		1
Point of Delivery	NEW GLARUS		NEW GLARUS		2
Type of Power Purchased (firm, dump, etc.)	FIRM		FIRM		3
Voltage at Which Delivered	12470		12470		4
Point of Metering	V GLARUS SUBSTATIO		New Glarus Substatio		5
Total of 12 Monthly Maximum Demands -- kW	7,787		42,923		6
Average load factor	83.0854%		66.1841%		7
Total Cost of Purchased Power	202,515		1,182,261		8
Average cost per kWh	0.0429		0.0570		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,066	1,084			12
February	1,181	1,392			13
March			965	990	14
April			834	924	15
May			850	955	16
June			1,180	1,109	17
July			1,072	1,310	18
August			1,226	1,133	19
September			1,029	1,067	20
October			921	1,019	21
November			928	1,009	22
December			1,022	1,195	23
Total kWh (000)	2,247	2,476	10,027	10,711	24

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

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	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 (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	<u>Rated Unit Capacity</u>		Total Rated	Total Maximum
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
		0	0	0	0	0
Total		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

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

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	1,255	330	19,559	1
Acquired during year	44	17	875	2
Total	1,299	347	20,434	3
Retired during year	9	1	135	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
Number end of year	1,290	346	20,299	6
Number end of year accounted for as follows:				7
In customers' use	1,190	271	16,935	8
In utility's use	6	0	0	9
				10
Locked meters on customers' premises	0			11
In stock	94	75	3,364	12
Total end of year	1,290	346	20,299	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				
Mercury Vapor	175	7	6,917	1
Sodium Vapor	100	108	57,750	2
Sodium Vapor	150	15	3,143	3
Sodium Vapor	250	13	4,681	4
Total		143	72,491	
Ornamental				
Metal Halide/Halogen	100	37	33,637	5
Sodium Vapor	150	19	10,644	6
Sodium Vapor	250	4	352	7
Sodium Vapor	400	9	7,811	8
Total		69	52,444	
Other				
Metal Halide/Halogen	250	5	6,510	9
Total		5	6,510	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

Purchased Power (545): This account increased approximately 32.4% (\$338,908) in 2005 compared to 2004. This increase was due to high purchase power bills from our wholesale supplier due to the cost of fuel and the increase use of power due to a warmer than normal summer.

Other Expenses (546): This account increased over 100% (from \$0.00 to \$133,245) in 2005 compared to 2004. The \$133,245 charge recorded to this account was the WPPI rate stabilization fee charged to New Glarus for becoming a member of WPPI in March 2005.

Operation Supervision Expenses (560): This account decreased approximately 56.5% (\$7,794) in 2005 compared to 2004. This decrease was due to the retirement of the old Light & Water Supervisor in late 2004 and the hire of a new Light & Water Supervisor at a lower rate in 2005.

Maintenance of Lines (572): This account increased approximately 122.1% (\$20,412) in 2005 compared to 2004. This increase was due to the following reasons (1) the reconciliation of payroll for 2004 and 2005 after the our lineman finally settled their union contract in arbitration; (2) extensive maintenance done to our lines after New Glarus experienced a major storm event in August 2005, (3) the cost for Allinat to perform a Stray Voltage Survey for one of our customers, and (4) the purchase of a Fault Tracker to aide in the maintenance of lines in the future.

Accounting and Collecting Labor (902): This account decreased approximately 26.2% (\$6,256) in 2005 compared to 2004. This decrease was due to the replacement of employment of the utility office manager in late 2004/early 2005. The new office manager is billed at a lower rate than the old office manager. In addition, the new office manager was on maternity leave in October and November 2005.

Administrative and General Salaries (920): This account decreased approximately 27.3% (\$7,940) in 2005 compared to 2004. This decrease was due to other Village employees billing to account 920 in 2004 while the Light & Water Supervisor and the Utility Office Manager positions were being re-filled. In addition, billing was changed so that when the lineman are doing general maintenance at the garage it would be billed to Account 935 instead of Account 920.

Miscellaneous General Expenses (930): This account increased approximately 59.9% (\$9,069) in 2005 compared to 2004. This increase was due to the number and cost of conferences/meetings/training that Light & Water staff attended in 2005 compared to 2004; mainly due to joining WPPI and new staff.

Maintenance of General Plant (935): This account increased approximately 101.7% (\$5,905) in 2005 compared to 2004. This increase was due the billing change that lineman, when doing general maintenance at the garage, would bill to Account 935 instead of Account 920.

ELECTRIC OPERATING SECTION FOOTNOTES

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

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

Underground Conductors and Devices (367): This account increased by approximately \$223,874 in 2005. This increase was due to the extensive amount of underground work that was upgraded in 2005 as part of our electrical construction project.

If Adjustments for any account are nonzero, please explain.

Poles, Towers, and Fixtures (364): An adjustment of +\$50 due to the reclassification of assets disposal to CIAC.

Underground Conductors and Devices (367): An adjustment of +\$2,620 due to the reclassification of assets disposal to CIAC.

Services (369): A net adjustment of -\$8,264 due to +\$100 reclassification of assets disposal to CIAC and -\$8,364 due to audit adjustment of closed work orders done by the auditors in early 2005.

Tools, Shop and Garage Equipment (394): An adjustment of -\$17,645 due to reclassification of the old meter test bench as Account 395.

Laboratory Equipment (395): An adjustment of +\$17,645 due to the reclassification of the old meter test bench from Account 394.

If Station Equipment (Account 362) End-of-Year Balance has a value greater than zero and the Substation Equipment schedule is left blank, please explain.

Alliant Energy owns the substation transformer and the New Glarus Utility owns the regulators. Thus the utility plant balance is for the regulators. Alliant Energy maintains the substation.

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

If Adjustments for any account are nonzero, please explain.

Poles, Towers, and Fixtures (364): An adjustment of -\$50 due to the reclassification of assets disposal to CIAC.

Underground Conductors and Devices (367): An adjustment of -\$2,670 due to the reclassification of assets disposal to CIAC.

Services (369): An adjustment of -\$100 due to the reclassification of assets disposal to CIAC.

Sales of Electricity by Rate Schedule (Page E-14)

If Billing Demand Units are not reported in Columns (e) or (f), please explain.

Per New Glarus' PSC approved rate schedule we do not record billing demand for rate schedules RG-1, GS-1, or MS-1.