



3014 (02-05-09)

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, 2008

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.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

SIGNATURE PAGE

I MICHELLE ROTH of
(Person responsible for accounts)

New Glarus Municipal Light & Water Utility, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/15/2009
(Date)

UTILITY OFFICE MANAGER
(Title)

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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: www.newglarusvillage.com

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

Email 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:

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

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

Name: MR. LLOYD LUESCHOW

Title: CHAIRMAN

Office Address:

913 10TH AVE
NEW GLARUS, WI 53574

Telephone: (608) 527 - 2049

Fax Number:

Email Address: lueschow@charter.net

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

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

Name: MR. DAVID L MACCOUX, CPA

Title: SHAREHOLDER

Office Address: SCHENCK, CL

2200 RIVERSIDE
P.O. BOX 23819
GREEN BAY, WI 53574

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

Email Address: maccoux@schenksolutions.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR NICHOLAS OWEN

Title: ADMINISTRATOR

Office Address:

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

Telephone: (608) 527 - 2913

Fax Number: (608) 527 - 6630

Email Address: nowen@admin.vil.new-glarus.wi.us

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR BEN ATKINSON, TRUSTEE
MR LLOYD LUESCHOW, CHAIR
MR TOM MYERS, 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: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email 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)	2,761,605	2,647,340	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,091,491	1,921,703	2
Depreciation Expense (403)	175,936	174,419	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	143,787	142,848	5
Total Operating Expenses	2,411,214	2,238,970	
Net Operating Income	350,391	408,370	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	350,391	408,370	
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)	48,147	68,050	10
Miscellaneous Nonoperating Income (421)	16,395	25,619	11
Total Other Income	64,542	93,669	
Total Income	414,933	502,039	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,279)	(5,279)	12
Other Income Deductions (426)	16,101	16,044	13
Total Miscellaneous Income Deductions	10,822	10,765	
Income Before Interest Charges	404,111	491,274	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	141,494	148,626	14
Amortization of Debt Discount and Expense (428)	8,391	8,644	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	7,717	7,903	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	157,602	165,173	
Net Income	246,509	326,101	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,729,323	2,403,397	20
Balance Transferred from Income (433)	246,509	326,101	21
Miscellaneous Credits to Surplus (434)	0	(348)	22
Miscellaneous Debits to Surplus--Debit (435)	0	(348)	23
Appropriations of Surplus--Debit (436)	0	(842)	24
Appropriations of Income to Municipal Funds--Debit (439)	627	1,017	25
Total Unappropriated Earned Surplus End of Year (216)	2,975,205	2,729,323	

DETAILS OF INCOME STATEMENT ACCOUNTS

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	2,761,605	0	2,761,605	1
Total (Acct. 400):	2,761,605	0	2,761,605	
Operation and Maintenance Expense (401-402):				
Derived	2,091,491	0	2,091,491	2
Total (Acct. 401-402):	2,091,491	0	2,091,491	
Depreciation Expense (403):				
Derived	175,936	0	175,936	3
Total (Acct. 403):	175,936	0	175,936	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	143,787	0	143,787	5
Total (Acct. 408):	143,787	0	143,787	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	350,391	0	350,391	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME - FROM LOAN TO VILLAGE	7,560	0	7,560	11
INTEREST INCOME - SAVINGS/CASH ACCOUNTS	40,587		40,587	12
Total (Acct. 419):	48,147	0	48,147	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	13
Contributed Plant - Electric		16,059	16,059	14

DETAILS OF INCOME STATEMENT ACCOUNTS

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				
Miscellaneous Nonoperating Income (421):				
WATER DEPARTMENT	336		336	15
Total (Acct. 421):	336	16,059	16,395	
TOTAL OTHER INCOME:	48,483	16,059	64,542	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(5,279)	0	(5,279)	16
NONE			0	17
Total (Acct. 425):	(5,279)	0	(5,279)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	6,593	6,593	18
Depreciation Expense on Contributed Plant - Electric	0	9,508	9,508	19
NONE			0	20
Total (Acct. 426):	0	16,101	16,101	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,279)	16,101	10,822	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	141,494	0	141,494	21
Total (Acct. 427):	141,494	0	141,494	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	8,391		8,391	22
Total (Acct. 428):	8,391	0	8,391	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	23
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	7,717	0	7,717	24
Total (Acct. 430):	7,717	0	7,717	
Other Interest Expense (431):				
Derived	0	0	0	25
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	26
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	157,602	0	157,602	
NET INCOME:	246,551	(42)	246,509	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	2,248,624	480,699	2,729,323	27
Total (Acct. 216):	2,248,624	480,699	2,729,323	

DETAILS OF INCOME STATEMENT ACCOUNTS

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)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	246,551	(42)	246,509	28
Total (Acct. 433):	246,551	(42)	246,509	
Miscellaneous Credits to Surplus (434):				
NONE			0	29
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	30
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	31
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
APPROPRIATION TO VILLAGE	627		627	32
Total (Acct. 439)--Debit:	627	0	627	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,494,548	480,657	2,975,205	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$5,000, please explain fully.

\$9,596 Misc. Credit is the balance entry better contributed/non-contributed accounts.

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$5,000, please explain fully.

\$9,596 Misc. Debit is the balance entry better contributed/non-contributed accounts.

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

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	398,136	2,363,469	0	0	2,761,605	1
Less: interdepartmental sales	230	20,910	0	0	21,140	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 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	49	821			870	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	397,857	2,341,738	0	0	2,739,595	

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	77,584	0	77,584	1
Electric operating expenses	124,093	0	124,093	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	2,561	0	2,561	7
Water utility plant accounts	3,687	0	3,687	8
Electric utility plant accounts	13,538	0	13,538	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	31	0	31	13
Accum. prov. for depreciation of electric plant	1,384	0	1,384	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	222,878	0	222,878	

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	1.8	1
Electric	3.5	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 (101)	7,233,696	7,112,270	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,242,067	2,063,512	2
Net Utility Plant	4,991,629	5,048,758	
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
Sinking Funds (125)	1,274,783	1,254,416	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	1,274,783	1,254,416	
CURRENT AND ACCRUED ASSETS			
Cash (131)	21,492	22,675	10
Special Deposits (134)	0		11
Working Funds (135)	0		12
Temporary Cash Investments (136)	0		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	196,294	182,502	15
Other Accounts Receivable (143)	599	20,252	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	161,233	169,864	18
Plant Materials and Operating Supplies (154)	103,806	101,283	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	4,208	3,934	23
Interest and Dividends Receivable (171)	0		24
Accrued Utility Revenues (173)	0		25
Miscellaneous Current and Accrued Assets (174)	1,827	1,911	26
Total Current and Accrued Assets	489,459	502,421	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	68,732	77,123	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	68,732	77,123	
Total Assets and Other Debits	6,824,603	6,882,718	

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)	552,551	552,551	33
Appropriated Earned Surplus (215)	0	0	34
Unappropriated Earned Surplus (216)	2,975,205	2,729,323	35
Total Proprietary Capital	3,527,756	3,281,874	
LONG-TERM DEBT			
Bonds (221)	2,395,000	2,530,000	36
Advances from Municipality (223)	200,388	206,080	37
Other Long-Term Debt (224)	252,832	428,830	38
Total Long-Term Debt	2,848,220	3,164,910	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	139,007	119,391	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	127,863	126,903	43
Interest Accrued (237)	35,523	38,181	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	2,644	3,582	46
Total Current and Accrued Liabilities	305,037	288,057	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	11,399	12,435	48
Other Deferred Credits (253)	132,191	135,442	49
Total Deferred Credits	143,590	147,877	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	50
Injuries and Damages Reserve (262)		0	51
Pensions and Benefits Reserve (263)		0	52
Miscellaneous Operating Reserves (265)		0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	6,824,603	6,882,718	

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	3,367,266	0	0	3,745,004	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)	3,019,055	0	0	3,494,779	2
Utility Plant in Service - Contributed Plant (101.2)	391,596	0	0	245,298	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	0			82,968	8
Total Utility Plant	3,410,651	0	0	3,823,045	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	483,404	0	0	1,591,768	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	77,151	0	0	89,744	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	560,555	0	0	1,681,512	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,850,096	0	0	2,141,533	

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT
ON UTILITY PLANT FINANCED BY UTILITY OPERATION
OR BY THE MUNICIPALITY (ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	450,513	1,460,005			1,910,518	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	59,124	116,812			175,936	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,685				2,685	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION CLEARING	3,971	28,922			32,893	9
Salvage		4,939			4,939	10
Other credits (specify):						11
RECLASS ASSETS TO CIAC	2,200	0			2,200	12
					0	13
					0	14
					0	15
Total credits	67,980	150,673	0	0	218,653	16
Debits during year						17
Book cost of plant retired	34,796	14,439			49,235	18
Cost of removal	293	2,337			2,630	19
Other debits (specify):						20
RETIRE INVENTORY MATERIALS	0	2,134			2,134	21
					0	22
					0	23
					0	24
Total debits	35,089	18,910	0	0	53,999	25
Balance end of year (111.1)	483,404	1,591,768	0	0	2,075,172	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
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 (111.2)	72,758	80,236			152,994	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	6,593	9,508			16,101	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	6,593	9,508	0	0	16,101	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
RECLASS ASSESTS TO CIAC	2,200	0			2,200	21
					0	22
					0	23
					0	24
Total debits	2,200	0	0	0	2,200	25
Balance end of year (111.2)	77,151	89,744	0	0	166,895	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year	870	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	870	
Deductions:		
Accounts written off during the year: Utility Customers	870	5
Accounts written off during the year: Others		6
Total accounts written off	870	
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 (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	84,794	83,653
Water utility (154)	19,012	17,630
Sewer utility (154)	0	0
Heating utility (154)	0	0
Gas utility (154)	0	0
Merchandise (155)	0	0
Other materials & supplies (156)	0	0
Stores expense (163)	0	0
Total Materials and Supplies	103,806	101,283

**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	3,864	428	27,634	1
2002 ELECTRIC REVENUE BONDS	2,328	428	13,466	2
UNAMORTIZED LOSS ON ADVANCE REFINANCING	2,199	428	27,632	3
Total			68,732	
Unamortized premium on debt (251)				
NONE				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	552,551	1
Changes during year (explain):		
NONE		2
Balance end of year	552,551	

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%	1,445,000	1
2002 ELECTRIC REVENUE BONDS	09/15/2002	10/01/2021	4.61%	950,000	2
Total Bonds (Account 221):				2,395,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
2006 14TH AVE BOND	02/01/2006	02/01/2026	3.88%	200,388	1
Total for Account 223				200,388	
Other Long-Term Debt (224)					
2005 BNG REFINANCING LOAN	03/31/2005	10/15/2025	4.94%	252,832	2
2005 BNG LOAN - WPPI	03/15/2005	03/15/2008	3.66%	0	3
Total for Account 224				252,832	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	126,903	1
Accruals:		
Charged water department expense	64,796	2
Charged electric department expense	78,991	3
Charged sewer department expense	1,080	4
Other (explain):		
NONE		5
Total Accruals and other credits	144,867	
Taxes paid during year:		
County, state and local taxes	126,903	6
Social Security taxes	13,363	7
PSC Remainder Assessment	2,445	8
Other (explain):		
GROSS REVENUE LICENSE FEE	1,196	9
Total payments and other debits	143,907	
Balance end of year	127,863	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 235.

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	11,443	45,255	45,770	10,928	1
2001 UTILITY REFINANCING BOND	19,634	77,656	78,536	18,754	2
Subtotal	31,077	122,911	124,306	29,682	
Advances from Municipality (223)					
2006 14TH AVE BOND	3,293	7,717	7,802	3,208	3
Subtotal	3,293	7,717	7,802	3,208	
Other Long-Term Debt (224)					
2005 L&W REFINANCING LOAN	3,811	17,114	18,292	2,633	4
2005 WPPI LOAN	0	1,469	1,469	0	5
Subtotal	3,811	18,583	19,761	2,633	
Notes Payable (231)					
None	0	0		0	6
Subtotal	0	0	0	0	
Total	38,181	149,211	151,869	35,523	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
L&W DEBT DEPRECIATION	51,448	3
L&W DEBT PAYMENT	61,513	4
L&W DEFERRED CREDIT	55,197	5
L&W SURPLUS	202,363	6
L&W WATER IMPACT FEES	41,673	7
L&W DEBT RESERVE	292,644	8
L&W CONSTRUCTION FUND	569,945	9
Total (Acct. 125):	1,274,783	
Depreciation Fund (126):		
NONE		10
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		11
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		12
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		13
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	29,486	14
Electric	166,808	15
Sewer (Regulated)		16
Other (specify):		
NONE		17
Total (Acct. 142):	196,294	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		18
Merchandising, jobbing and contract work		19
Other (specify):		
UNPAID INVOICES	599	20
Total (Acct. 143):	599	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
ADVANCE TO MUNICIPALITY	158,650	* 21
TAX ROLL	2,583	22
Total (Acct. 145):	161,233	
Prepayments (165):		
PREPAID EXPENSES	4,208	23
Total (Acct. 165):	4,208	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		25
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		28
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		29
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	79,187	30
SICK LEAVE ACCRUAL	49,577	31
COMMITMENT TO COMMUNITY	1,402	32
WPPI COMMUNITY BENEFITS	2,025	33
Total (Acct. 253):	132,191	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Detail of Other Balance Sheet Accounts (Page F-22)

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.

Receivable from Municipality (145): \$158,650 - Remaining principal Village owes the utility on a joint refinancing bond.

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)	2,995,764	3,475,105	0	0	6,470,869	1
Materials and Supplies	18,321	84,223	0	0	102,544	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	466,958	1,525,886	0	0	1,992,844	4
Customer Advances for Construction		11,399			11,399	5
Regulatory Liability	48,880	32,946	0	0	81,826	6
NONE					0	7
Average Net Rate Base	2,498,247	1,989,097	0	0	4,487,344	
Net Operating Income	116,347	234,044	0	0	350,391	8
Net Operating Income as a percent of						
Average Net Rate Base	4.66%	11.77%	N/A	N/A	7.81%	

**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	50,457	34,009	0	0	84,466	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	47,303	31,884	0	0	79,187	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	392,456	392,315	1
Total Sales of Water	392,456	392,315	
Other Operating Revenues			
Forfeited Discounts (470)	1,740	1,415	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	3,940	3,597	5
Total Other Operating Revenues	5,680	5,012	
Total Operating Revenues	398,136	397,327	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	10,448	6,675	6
Pumping Expenses (620-625)	26,676	26,695	7
Water Treatment Expenses (630-635)	23,160	19,668	8
Transmission and Distribution Expenses (640-655)	25,393	20,576	9
Customer Accounts Expenses (901-906)	11,982	10,777	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	60,210	56,797	12
Total Operation and Maintenance Expenses	157,869	141,188	
Other Operating Expenses			
Depreciation Expense (403)	59,124	57,900	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	64,796	62,443	15
Total Other Operating Expenses	123,920	120,343	
Total Operating Expenses	281,789	261,531	
NET OPERATING INCOME	116,347	135,796	

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 (Account 461).
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 (460.1)	0	0	0	1
Commercial (460.2)	8	900	3,027	2
Industrial (460.3)	0	0	0	3
Public Authority (460.4)	2	51	104	4
Total Unmetered Sales to General Customers (460)	10	951	3,131	
Metered Sales to General Customers (461)				
Residential (461.1)	762	31,934	167,367	5
Commercial (461.2)	113	18,316	57,590	6
Industrial (461.3)	6	26,262	43,344	7
Public Authority (461.4)	12	3,021	6,493	8
Total Metered Sales to General Customers (461)	893	79,533	274,794	
Private Fire Protection Service (462)	7		4,287	9
Public Fire Protection Service (463)	1		110,014	10
Other Water Sales (465)	0			11
Sales for Resale (466)	0	0	0	12
Interdepartmental Sales (467)	1	31	230	13
Total Sales of Water	912	80,515	392,456	

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				1
Total		0	0	

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 for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	110,014	3
NONE		4
Total Public Fire Protection Service (463)	110,014	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,740	6
Other (specify):		
Total Forfeited Discounts (470)	1,740	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
RECONNECT FEES	555	9
MISCELLANEOUS	335	10
CONSTRUCTION WATER	228	11
Return on net investment in meters charged to sewer department	2,822	12
Other (specify):		
Total Other Water Revenues (474)	3,940	

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)	4,198	3,252	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	403	1,519	3
Maintenance of Water Source Plant (605)	5,847	1,904	4
Total Source of Supply Expenses	10,448	6,675	
PUMPING EXPENSES			
Operation Labor (620)	7,702	6,854	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	17,871	16,816	7
Operation Supplies and Expenses (623)	537	456	8
Maintenance of Pumping Plant (625)	566	2,569	9
Total Pumping Expenses	26,676	26,695	
WATER TREATMENT EXPENSES			
Operation Labor (630)	7,987	7,324	10
Chemicals (631)	14,518	11,462	11
Operation Supplies and Expenses (632)	323	451	12
Maintenance of Water Treatment Plant (635)	332	431	13
Total Water Treatment Expenses	23,160	19,668	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	10,371	10,635	14
Operation Supplies and Expenses (641)	514	80	15
Maintenance of Distribution Reservoirs and Standpipes (650)	283	136	16
Maintenance of Mains (651)	5,047	3,238	17
Maintenance of Services (652)	4,957	4,973	18
Maintenance of Meters (653)	1,365	789	19
Maintenance of Hydrants (654)	2,747	696	20
Maintenance of Other Plant (655)	109	29	21
Total Transmission and Distribution Expenses	25,393	20,576	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,678	2,905	22
Accounting and Collecting Labor (902)	4,753	5,261	23
Supplies and Expenses (903)	4,502	2,452	24
Uncollectible Accounts (904)	49	159	25

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			
Customer Service and Information Expenses (906)	0		26
Total Customer Accounts Expenses	11,982	10,777	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	9,687	9,370	28
Office Supplies and Expenses (921)	1,653	1,867	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	3,441	2,959	31
Property Insurance (924)	512	585	32
Injuries and Damages (925)	3,044	2,612	33
Employee Pensions and Benefits (926)	26,620	25,886	34
Regulatory Commission Expenses (928)	534	326	35
Miscellaneous General Expenses (930)	5,384	5,197	36
Transportation Expenses (933)	7,060	5,833	37
Maintenance of General Plant (935)	2,275	2,162	38
Total Administrative and General Expenses	60,210	56,797	
Total Operation and Maintenance Expenses	157,869	141,188	

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		60,201	57,927	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,080	1,080	2
Net property tax equivalent		59,121	56,847	
Social Security		4,819	4,662	3
PSC Remainder Assessment		856	934	4
Other (specify): NONE			0	5
Total tax expense		64,796	62,443	

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		0.175079				3
County tax rate	mills		4.915646				4
Local tax rate	mills		7.996856				5
School tax rate	mills		10.439714				6
Voc. school tax rate	mills		1.249761				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.777056				10
Less: state credit	mills		1.683992				11
Net tax rate	mills		23.093064				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.996856				14
Combined School Tax Rate	mills		11.689475				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.686331				17
Total Tax Rate	mills		24.777056				18
Ratio of Local and School Tax to Total	dec.		0.794539				19
Total tax net of state credit	mills		23.093064				20
Net Local and School Tax Rate	mills		18.348334				21
Utility Plant, Jan. 1	\$	3,367,266	3,367,266				22
Materials & Supplies	\$	17,630	17,630				23
Subtotal	\$	3,384,896	3,384,896				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,384,896	3,384,896				26
Assessment Ratio	dec.		0.969313				27
Assessed Value	\$	3,281,024	3,281,024				28
Net Local & School Rate	mills		18.348334				29
Tax Equiv. Computed for Current Year	\$	60,201	60,201				30
Tax Equivalent per 1994 PSC Report	\$	18,057					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	60,201					34
Footnotes							35

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 \$10,000. 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)	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	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	110				110	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				50,184	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	50,294	0	0	0	50,294	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	31,146				31,146	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	103,525	3,222	7,520		99,227	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	134,671	3,222	7,520	0	130,373	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	6,147	628			6,775	21
Total Water Treatment Plant	6,147	628	0	0	6,775	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	600				600	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	21,656				21,656	24
Transmission and Distribution Mains (343)	1,843,363	49,775	11,621	1,600	1,883,117	* 25
Services (345)	469,690	10,285	4,837	600	475,738	* 26
Meters (346)	96,440	5,968	3,580		98,828	27
Hydrants (348)	210,300	8,425	3,167		215,558	28

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 \$10,000. 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,642,049	74,453	23,205	2,200	2,695,497	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	66,768				66,768	31
Office Furniture and Equipment (391)	805		805		0	32
Computer Equipment (391.1)	8,754	875	758		8,871	33
Transportation Equipment (392)	29,858				29,858	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	5,582		2,000		3,582	36
Laboratory Equipment (395)	20,979				20,979	37
Power Operated Equipment (396)	6,058				6,058	38
Communication Equipment (397)	508		508		0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	139,312	875	4,071	0	136,116	
Total utility plant in service directly assignable	2,972,473	79,178	34,796	2,200	3,019,055	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,972,473	79,178	34,796	2,200	3,019,055	

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

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

If Adjustments for any account are nonzero, please explain.

Services (345): \$600 adjustment is reclassification of CIAC costs.

Transmission and Distribution Mains (343): \$1,600 adjustment is reclassification of CIAC costs.

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 \$10,000. 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)	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	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	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
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	284,575			(1,600)	282,975	* 25
Services (345)	72,854			(600)	72,254	* 26
Meters (346)	0				0	27

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 \$10,000. 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	36,367				36,367	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	393,796	0	0	(2,200)	391,596	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	393,796	0	0	(2,200)	391,596	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	393,796	0	0	(2,200)	391,596	

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

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

If Adjustments for any account are nonzero, please explain.

Transmission and Distribution Mains (343): \$1,600 adjustment is due to reclassification of CIAC costs.

Services (345): \$600 adjustment is due to reclassification of CIAC costs.

SOURCES OF WATER SUPPLY - 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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,293	7,293	1
February			7,559	7,559	2
March			6,955	6,955	3
April			7,348	7,348	4
May			7,694	7,694	5
June			8,479	8,479	6
July			7,815	7,815	7
August			8,323	8,323	8
September			8,210	8,210	9
October			7,672	7,672	10
November			8,308	8,308	11
December			7,241	7,241	12
Total annual pumpage	0	0	92,897	92,897	

WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	92,897	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	92,897	3
Less: Gallons (000's) sold:	80,515	4
Gallons (000's) entering distribution system but not sold:	12,382	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	371	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	371	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	11	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	12,000	17
Subtotal of Estimated Losses:	12,011	18
Percentage of water entering distribution system sold:	87%	19
Percentage of unaccounted for water:	13%	20
If more than 25%, indicate causes:		21

If more than 25%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	418	22
Date of maximum: 05/13/2008		23
Cause of maximum: Flushing & 2nd Street Water main Project		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	145	25
Date of minimum: 12/25/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	167,149	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	2	32
Number of service breaks repaired this year:		33
Population served (estimate the number of individuals served):		34
Inside municipality?	2,108	35
Outside municipality?	0	36

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	BOOSTER STATION #1	BOOSTER STATION #2	WELL #1	1
Location	10TH AVENUE	10TH AVENUE	313 SECOND STREET	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	GRUNDFOS	5
Year Installed	2002	2002	2007	6
Type	OTHER	OTHER	SUBMERSIBLE	7
Actual Capacity (gpm)	800	800	300	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	CENTRI-PRO	9 10
Year Installed	2002	2002	2007	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	10	30	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #2	WELL #3		15
Location	12TH AVENUE	1ST AVENUE		16
Purpose	P	P		17
Destination	D	D		18
Pump Manufacturer	FAIRBANKS	FAIRBANKS		19
Year Installed	1990	1986		20
Type	VERTICAL TURBINE	VERTICAL TURBINE		21
Actual Capacity (gpm)	350	225		22
Pump Motor or Standby Engine Mfr	U S MOTORS	NEWMAN		23 24
Year Installed	1990	1986		25
Type	ELECTRIC	ELECTRIC		26
Horsepower	30	25		27
Footnotes				28

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	TANK #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
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	Y		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	1.500	5,467				5,467	1
M	D	2.000	1,105				1,105	2
M	D	3.000	46				46	3
A	D	4.000	260				260	4
M	D	4.000	17				17	5
A	D	6.000	16,950		430		16,520	6
M	D	6.000	11,806		20		11,786	7
P	D	6.000	1,137				1,137	8
A	D	8.000	1,822				1,822	9
M	D	8.000	24,956	475	25		25,406	* 10
P	D	8.000	200				200	11
M	D	10.000	8,781				8,781	12
M	D	12.000	3,751				3,751	13
Total Within Municipality			76,298	475	475	0	76,298	
Total Utility			76,298	475	475	0	76,298	

WATER MAINS

Water Mains (Page W-19)

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

Watermain replaced in 2008 was financed by the utility using funds in their construction savings account.

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	64				64		1
M	0.750	264	5			269		2
M	1.000	494	3	8		489	39	3
M	1.250	10				10		4
M	1.500	32				32	1	5
M	2.000	17	1			18	1	6 *
M	3.000	1				1		7
M	4.000	3				3		8
M	6.000	10				10		9
M	12.000	1				1		10
Total Utility		896	9	8	0	897	41	

WATER SERVICES

Water Services (Page W-20)

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

During the 2008 water project a 2nd water service was added for use at the New Glarus Fitness Center. Previously the Fitness Center had 1 service and now it has 2 services. Also during the 2008 water project 8 existing services were replaced with new services.

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.
6. Do not include station meters in the meter inventory used to complete these tables.

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	864	72	56		880	142	1
0.750	14	2	2		14	4	2
1.000	35	2	1		36	6	3
1.500	11				11	0	4
2.000	15				15	2	5
3.000	6				6	0	6
4.000	1				1	0	7
Total:	946	76	59	0	963	154	

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	768	72	1	4	1	34	880	1
0.750	1	11	0	1	0	1	14	2
1.000	2	23	1	3	0	7	36	3
1.500	0	8	0	2	0	1	11	4
2.000	0	5	3	1	0	6	15	5
3.000	0	1	1	2	0	2	6	6
4.000	0	0	1	0	0	0	1	7
Total:	771	120	7	13	1	51	963	

METERS

Meters (Page W-21)

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

New Glarus Light & Water currently has a meter test plan in place for replacing/testing meters 1" or smaller. Each year, utility staff are provided with a list of meters needed to be tested.

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

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	159	2	2		159	2
Total Fire Hydrants	159	2	2	0	159	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	155	*
Number of distribution system valves end of year:	208	
Number of distribution valves operated during year:	62	

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,336,951	2,225,161	1
Total Sales of Electricity	2,336,951	2,225,161	
Other Operating Revenues			
Forfeited Discounts (450)	10,116	8,988	2
Miscellaneous Service Revenues (451)	987	1,197	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	11,708	12,955	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	3,707	1,712	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	26,518	24,852	
Total Operating Revenues	2,363,469	2,250,013	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	1,684,215	1,530,939	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	63,057	61,505	11
Customer Accounts Expenses (901-904)	31,658	29,243	12
Customer Service and Information Expenses (906)			13
Sales Expenses (910)	0	0	14
Administrative and General Expenses (920-935)	154,692	158,828	15
Total Operation and Maintenance Expenses	1,933,622	1,780,515	
Other Expenses			
Depreciation Expense (403)	116,812	116,519	16
Amortization Expense (404-407)	0	0	17
Taxes (408)	78,991	80,405	18
Total Other Expenses	195,803	196,924	
Total Operating Expenses	2,129,425	1,977,439	
NET OPERATING INCOME	234,044	272,574	

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 all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	10,116	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	10,116	
Miscellaneous Service Revenues (451):		
TEMPORARY SERVICE / RECONNECT FEES	987	3
Total Miscellaneous Service Revenues (451)	987	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACTS	11,708	5
Total Rent from Electric Property (454)	11,708	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	3,707	7
Total Other Electric Revenues (456)	3,707	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	1,684,215	1,530,939	15
Other Expenses (546)	0	0	16
Total Other Power Supply Expenses	1,684,215	1,530,939	
Total Power Production Expenses	1,684,215	1,530,939	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18
Maintenance of Transmission Plant (553)	0		19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	15,070	14,426	20
Line and Station Labor (561)	405	163	21
Line and Station Supplies and Expenses (562)	4,001	2,299	22
Street Lighting and Signal System Expenses (565)	140	0	23
Meter Expenses (566)	9,235	6,441	24

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)	
DISTRIBUTION EXPENSES			
Customer Installations Expenses (567)	233	438	25
Miscellaneous Distribution Expenses (569)	1,178	799	26
Maintenance of Structures and Equipment (571)	0	6,320	* 27
Maintenance of Lines (572)	25,344	24,582	28
Maintenance of Line Transformers (573)	198	867	29
Maintenance of Street Lighting and Signal Systems (574)	5,773	4,175	30
Maintenance of Meters (575)	1,480	995	31
Maintenance of Miscellaneous Distribution Plant (576)	0	0	32
Total Distribution Expenses	63,057	61,505	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	7,650	6,968	33
Accounting and Collecting Labor (902)	17,823	19,691	34
Supplies and Expenses (903)	5,364	2,549	35
Uncollectible Accounts (904)	821	35	36
Customer Service and Information Expenses (906)			37
Total Customer Accounts Expenses	31,658	29,243	
SALES EXPENSES			
Sales Expenses (910)		0	38
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	23,266	22,499	39
Office Supplies and Expenses (921)	3,086	3,522	40
Administrative Expenses Transferred -- Credit (922)	0	0	41
Outside Services Employed (923)	6,949	12,399	* 42
Property Insurance (924)	2,265	1,959	43
Injuries and Damages (925)	9,916	8,508	44
Employee Pensions and Benefits (926)	53,755	50,783	45
Regulatory Commission Expenses (928)	37	0	46
Miscellaneous General Expenses (930)	11,997	12,893	47
Transportation Expenses (933)	39,126	38,223	48
Maintenance of General Plant (935)	4,295	8,042	49
Total Administrative and General Expenses	154,692	158,828	
Total Operation and Maintenance Expenses	1,933,622	1,780,515	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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.

Outside Services Employed (923): Decreased significantly in 2008 (compared to 2007) due to no large scale electrical project that required engineering during 2008.

Maintenance of Structures and Equipment (571): Decreased significantly in 2008 (compared to 2007) due to in 2007, Alliant Energy completed Regulator & OCR testing on our system at a cost of approximately \$5,800.

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		67,662	68,976	1
Social Security		8,544	8,558	2
Wisconsin Gross Receipts Tax		1,196	1,136	3
PSC Remainder Assessment		1,589	1,735	4
Other (specify): NONE			0	5
Total tax expense		78,991	80,405	

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		0.175079				3
County tax rate	mills		4.915646				4
Local tax rate	mills		7.996856				5
School tax rate	mills		10.439714				6
Voc. school tax rate	mills		1.249761				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.777056				10
Less: state credit	mills		1.683992				11
Net tax rate	mills		23.093064				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.996856				14
Combined School Tax Rate	mills		11.689475				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.686331				17
Total Tax Rate	mills		24.777056				18
Ratio of Local and School Tax to Total	dec.		0.794539				19
Total tax net of state credit	mills		23.093064				20
Net Local and School Tax Rate	mills		18.348334				21
Utility Plant, Jan. 1	\$	3,745,004	3,745,004				22
Materials & Supplies	\$	83,653	83,653				23
Subtotal	\$	3,828,657	3,828,657				24
Less: Plant Outside Limits	\$	24,288	24,288				25
Taxable Assets	\$	3,804,369	3,804,369				26
Assessment Ratio	dec.		0.969313				27
Assessed Value	\$	3,687,624	3,687,624				28
Net Local & School Rate	mills		18.348334				29
Tax Equiv. Computed for Current Year	\$	67,662	67,662				30
Tax Equivalent per 1994 PSC Report	\$	28,454					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	67,662					34
Footnotes							35

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 \$10,000. 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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	0	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	0	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	0	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	0	0	0	
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

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 \$10,000. 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
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	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	264,697				264,697	* 36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	374,428	751			375,179	38
Overhead Conductors and Devices (365)	372,842	4,562			377,404	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	1,188,496	35,373	500		1,223,369	41
Line Transformers (368)	381,803	3,613			385,416	42
Services (369)	243,845	2,014	1,416		244,443	43
Meters (370)	87,856	5,848	2,440		91,264	44
Installations on Customers' Premises (371)	1,155			(1,155)	0	* 45
Leased Property on Customers' Premises (372)	0		34	1,155	1,121	* 46
Street Lighting and Signal Systems (373)	114,791		697		114,094	47
Total Distribution Plant	3,029,913	52,161	5,087	0	3,076,987	
GENERAL PLANT						
Land and Land Rights (389)	2,050				2,050	48
Structures and Improvements (390)	147,451				147,451	49
Office Furniture and Equipment (391)	1,495		1,495		0	50
Computer Equipment (391.1)	15,725	1,625	1,164		16,186	51
Transportation Equipment (392)	192,815				192,815	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	19,006		5,000		14,006	54
Laboratory Equipment (395)	24,911				24,911	55
Power Operated Equipment (396)	20,373				20,373	56
Communication Equipment (397)	1,693		1,693		0	57
SCADA Equipment (397.1)					0	58
Miscellaneous Equipment (398)	0				0	59

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 \$10,000. 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	425,519	1,625	9,352	0	417,792	
Total utility plant in service directly assignable	3,455,432	53,786	14,439	0	3,494,779	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	3,455,432	53,786	14,439	0	3,494,779	

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

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

If Adjustments for any account are nonzero, please explain.

Installation on Customers' Premises (371) / Leased Property on Customers' Premises (372): The plant value for the security lights on customers premises are leased, and thus should be recorded under account 372.

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--

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 \$10,000. 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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	0	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	0	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	0	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	0	0	0	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27

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 \$10,000. 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
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	0	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)	17,743				17,743	38
Overhead Conductors and Devices (365)	18,507				18,507	39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	39,649	2,771			42,420	41
Line Transformers (368)	0				0	42
Services (369)	29,391	2,630			32,021	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)	134,607				134,607	47
Total Distribution Plant	239,897	5,401	0	0	245,298	
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
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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 \$10,000. 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	239,897	5,401	0	0	245,298	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	239,897	5,401	0	0	245,298	

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)	15				15	1
7.2/12.5 kV (12kV)	2				2	2
14.4/24.9 kV (25kV)	0				0	3
Other:						
NONE	0				0	4
Underground Lines						
2.4/4.16 kV (4kV)	7				7	5
7.2/12.5 kV (12kV)	0				0	6
14.4/24.9 kV (25kV)	0				0	7
Other:						
NONE	0				0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	2				2	9
7.2/12.5 kV (12kV)	0				0	10
14.4/24.9 kV (25kV)	0				0	11
Other:						
NONE	0				0	12
Underground Lines						
2.4/4.16 kV (4kV)	0				0	13
7.2/12.5 kV (12kV)	0				0	14
14.4/24.9 kV (25kV)	0				0	15
Other:						
NONE	0				0	16
Transmission System						
Pole Lines						
34.5 kV	0				0	17
69 kV	0				0	18
115 kV	0				0	19
138 kV	0				0	20
Other:						
NONE	0				0	21
Underground Lines						
34.5 kV	0				0	22
69 kV	0				0	23
115 kV	0				0	24
138 kV	0				0	25
Other:						
NONE	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. Farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	1	3
Total	1	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	4	11
Nonfarm	34	12
Total	38	13
Total customers on rural lines at end of year	38	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	4,022	Thursday	01/17/2008	18:00	2,261	1
February	02	3,941	Wednesday	02/20/2008	19:00	2,062	2
March	03	3,632	Friday	03/21/2008	11:00	2,012	3
April	04	3,476	Thursday	04/10/2008	18:00	1,845	4
May	05	3,397	Friday	05/30/2008	11:00	1,905	5
June	06	4,353	Thursday	06/26/2008	14:00	2,072	6
July	07	5,053	Wednesday	07/16/2008	16:00	2,387	7
August	08	4,994	Friday	08/01/2008	17:00	2,276	8
September	09	4,894	Tuesday	09/02/2008	18:00	2,006	9
October	10	3,494	Wednesday	10/22/2008	19:00	1,972	10
November	11	3,813	Thursday	11/20/2008	18:00	1,994	11
December	12	4,225	Tuesday	12/16/2008	18:00	2,228	12
Total		49,294				25,020	

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	WPPI	1

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	25,020	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	25,020	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	23,966	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	23,966	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,054	27
Total Energy Losses	1,054	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.2126%	29
Total Disposition of Energy	25,020	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)	
Residential Sales				
RESIDENTIAL	RG-1	976	7,751	1
RESIDENTIAL - RURAL	RG-1	31	253	2
Total Sales for Residential Sales		1,007	8,004	
Commercial & Industrial				
SMALL POWER	CP-1	13	4,003	3
LARGE POWER	CP-2	4	7,494	4
GENERAL SERVICE	GS-1	165	4,023	5
GENERAL SERVICE - RURAL	GS-1	7	107	6
INTERDEPARTMENTAL	MS-1	6	198	7
Total Sales for Commercial & Industrial		195	15,825	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	8	137	8
Total Sales for Public Street & Highway Lighting		8	137	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,210	23,966	

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)	
		772,258	94,123	866,381	1
		25,386	3,169	28,555	2
0	0	797,644	97,292	894,936	
10,820	14,451	292,144	48,952	341,096	3
18,205	21,837	512,101	92,597	604,698	4
		376,849	50,548	427,397	5
		10,174	1,296	11,470	6
		18,545	2,365	20,910	7
29,025	36,288	1,209,813	195,758	1,405,571	
		34,961	1,483	36,444	8
0	0	34,961	1,483	36,444	
				0	9
0	0	0	0	0	
29,025	36,288	2,042,418	294,533	2,336,951	

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	WPPI				1
Point of Delivery	NEW GLARUS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	12470				4
Point of Metering	New Glarus Substatio				5
Total of 12 Monthly Maximum Demands -- kW	49,294				6
Average load factor	69.5297%				7
Total Cost of Purchased Power	1,684,215				8
Average cost per kWh	0.0673				9
On-Peak Hours (if applicable)	7:00 - 21:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,070	1,191			12
February	994	1,069			13
March	919	1,093			14
April	927	919			15
May	887	1,018			16
June	994	1,077			17
July	1,182	1,205			18
August	1,060	1,216			19
September	956	1,049			20
October	982	990			21
November	850	1,144			22
December	1,059	1,169			23
Total kWh (000)	11,880	13,140			24
Footnotes:					25

Particulars	(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
Footnotes:					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	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):		17
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) per kWh Net Generation (\$)		53
Footnote		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	NONE				1
Unit Identification	NONE				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.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?					14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)					16
Monthly Net Generation --- kWh (000):	January				17
	February				18
	March				19
	April				20
	May				21
	June				22
	July				23
	August				24
	September				25
	October				26
	November				27
	December				28
Total kWh (000)	0				29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					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.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					52
Footnotes					53
					54

STEAM PRODUCTION PLANTS

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

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

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

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.

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

1

HYDRAULIC GENERATING PLANTS

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								1	
							Total	<u><u>0</u></u>	

HYDRAULIC GENERATING PLANTS (cont.)

Rated Head (i)	Operating Head (j)	Year Installed (k)	Generators				Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
			Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
			Total	0	0	0	0	

1

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)
(a)	(b)	(c)	(d)	(e)	(f)	
Name of Substation	NONE					1
Voltage--High Side						2
Voltage--Low Side						3
Num. Main Transformers in Operation						4
Total Capacity of Transformers in kVA						5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9
Footnotes						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	(h)	(i)	Utility Designation			(l)
(g)	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Total Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
Kwh Output						24
Footnotes						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
(m)	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
Kwh Output						39
Footnotes						40

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	1,355	314	20,548	1
Acquired during year	132	3	150	2
Total	1,487	317	20,698	3
Retired during year	74			4
Sales, transfers or adjustments increase (decrease)	(5)		192	5
Number end of year	1,408	317	20,890	6
Number end of year accounted for as follows:				7
In customers' use	1,208	278	17,741	8
In utility's use	6			9
Locked meters on customers' premises				10
In stock	194	39	3,149	11
Total end of year	1,408	317	20,890	12
				13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	116	62,512	1
Sodium Vapor	150	16	9,854	2
Sodium Vapor	250	13	5,362	3
Total		145	77,728	
Ornamental				
Metal Halide/Halogen	100	37	33,904	4
Sodium Vapor	150	19	10,467	5
Sodium Vapor	250	4	383	6
Sodium Vapor	400	7	8,070	7
Total		67	52,824	
Other				
Metal Halide/Halogen	250	5	6,574	8
Total		5	6,574	