



3014 (02-09-04)

ANNUAL REPORT

OF

Name: NEW GLARUS MUNICIPAL LIGHT & WATER UTILITY

Principal Office: 313 SECOND STREET
NEW GLARUS, WI 53574

For the Year Ended: DECEMBER 31, 1997

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

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

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

SIGNATURE PAGE

I SANDRA SAUNDERS 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) 02/19/1997
(Date)

OFFICE MANAGER
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Transmission and Distribution Lines	E-08
Rural Line Customers	E-09
Monthly Peak Demand and Energy Usage	E-10
Electric Energy Account	E-11
Sales of Electricity by Rate Schedule	E-12
Purchased Power Statistics	E-14
Production Statistics Totals	E-15
Production Statistics	E-16
Internal Combustion Generation Plants	E-17
Steam Production Plants	E-17
Hydraulic Generating Plants	E-19
Substation Equipment	E-21
Electric Distribution Meters & Line Transformers	E-22
Street Lighting Equipment	E-23
Electric Operating Section Footnotes	E-24

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEW GLARUS MUNICIPAL LIGHT & WATER UTILITY

Utility Address: 313 SECOND STREET
NEW GLARUS, WI 53574

When was utility organized? 12/31/1902

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS SANDRA SAUNDERS

Title: OFFICE MANAGER

Office Address:

P.O. BOX 256
NEW GLARUS, WI 53574

Telephone: (608) 527 - 2913

Fax Number: (608) 527 - 2062

E-mail Address:

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

Name: MS JACKIE K. DRAWS

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: CPA@VIRCHOWKRAUSE.COM

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: MS JACKIE K DRAWS CPA

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAR
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: CPA@VIRCHOWKRAUSE.COM

Date of most recent audit report: 1/22/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DAVID WIESE

Title: SUPERINTENDENT

Office Address:

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

Telephone: (608) 527 - 2913

Fax Number: (608) 527 - 2062

E-mail Address:

Name of utility commission/committee: Light & Water Commission

Names of members of utility commission/committee:

MR MARK EISENMANN, PRESIDENT

MR STEVE PRESTON

MR RICHARD SCHMIED, SECRETARY

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,294,956	1,258,076	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	988,272	932,649	2
Depreciation Expense (403)	70,866	67,801	3
Amortization Expense (404-407)	0		4
Taxes (408)	66,454	61,955	5
Total Operating Expenses	1,125,592	1,062,405	
Net Operating Income	169,364	195,671	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	169,364	195,671	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	205	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	11,330	13,330	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	11,330	13,535	
Total Income	180,694	209,206	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	195		13
Total Miscellaneous Income Deductions	195	0	
Income Before Interest Charges	180,499	209,206	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	43,317	44,486	14
Amortization of Debt Discount and Expense (428)	1,707	1,866	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	864		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	45,888	46,352	
Net Income	134,611	162,854	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	850,480	689,332	20
Balance Transferred from Income (433)	134,611	162,854	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	3,896	1,706	25
Total Unappropriated Earned Surplus End of Year (216)	981,195	850,480	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	11,330	5
Total (Acct. 419):	11,330	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
MEUW LEGISLATIVE ACTIVITIES	195	8
Total (Acct. 426):	195	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
FUNDS APPROPRIATED TO VILLAGE	3,896	12
Total (Acct. 439)--Debit:	3,896	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	189,085	1,105,871	0	0	1,294,956	1
Less: interdepartmental sales	0	14,824	0		14,824	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	27	61			88	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	189,058	1,090,986	0	0	1,280,044	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	20,780		20,780	1
Electric operating expenses	48,351		48,351	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	800		800	8
Electric utility plant accounts	77,246		77,246	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	147,177	0	147,177	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,926,569	2,648,253	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	962,534	871,428	2
Net Utility Plant	1,964,035	1,776,825	
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		5
Other Investments (124)	0		6
Special Funds (125)	186,461	184,734	7
Total Other Property and Investments	186,461	184,734	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	37,464	58,774	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	107,717	132,990	11
Other Accounts Receivable (143)	4,297	2,407	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	20,773	24,690	14
Materials and Supplies (150)	68,075	67,253	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	238,326	286,114	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	20,076	21,783	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	20,076	21,783	
Total Assets and Other Debits	2,408,898	2,269,456	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	53,309	53,309	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	981,195	850,480	23
Total Proprietary Capital	1,034,504	903,789	
LONG-TERM DEBT			
Bonds (221)	795,000	825,000	24
Advances from Municipality (223)	34,567		25
Other Long-Term Debt (224)	56,201	64,209	26
Total Long-Term Debt	885,768	889,209	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	5,812	70,138	28
Payables to Municipality (233)	0	79	29
Customer Deposits (235)			30
Taxes Accrued (236)	55,579	52,188	31
Interest Accrued (237)	12,825	12,531	32
Other Current and Accrued Liabilities (238)		26	33
Total Current and Accrued Liabilities	74,216	134,962	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)	1,608	2,010	35
Other Deferred Credits (253)	0		36
Total Deferred Credits	1,608	2,010	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	412,802	339,486	41
Total Liabilities and Other Credits	2,408,898	2,269,456	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,352,772	0	0	1,546,355	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)				27,442	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,352,772	0	0	1,573,797	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	290,865	0	0	671,669	10
Total Accumulated Provision	290,865	0	0	671,669	
Net Utility Plant	1,061,907	0	0	902,128	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	265,943	605,485			871,428	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	25,719	45,147			70,866	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,440				1,440	6
Accruals charged other						7
accounts (specify):						8
Clearing	1,251	23,817			25,068	9
Salvage	344	1,445			1,789	10
Other credits (specify):						11
					0	12
Total credits	28,754	70,409	0	0	99,163	13
Debits during year						14
Book cost of plant retired	3,832	2,274			6,106	15
Cost of removal		1,951			1,951	16
Other debits (specify):						17
					0	18
Total debits	3,832	4,225	0	0	8,057	19
Balance End of Year	290,865	671,669	0	0	962,534	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other			53,813		53,813	49,181
Total Electric Utility					<u>53,813</u>	<u>49,181</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	53,813	49,181
Water utility	14,262	18,072
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	<u>68,075</u>	<u>67,253</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1997 Bonds	1,707	428	20,076	1
Total			<u><u>20,076</u></u>	
Unamortized premium on debt (251)				
NONE	0	none	0	2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	53,309	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>53,309</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1994 BONDS	03/01/1994	03/01/2013	4.00%	795,000	1
Total Bonds (Account 221):				795,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
LOAN FROM VILLAGE	07/31/1997	07/31/2002	6.00%	34,567	1
Total for Account 223				34,567	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	12/08/1993	03/15/2003	5.00%	56,201	2
Total for Account 224				56,201	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	52,188	1
Accruals:		
Charged water department expense	27,935	2
Charged electric department expense	38,518	3
Charged sewer department expense	884	4
Other (explain):		
NONE		5
Total Accruals and other credits	67,337	
Taxes paid during year:		
County, state and local taxes	52,188	6
Social Security taxes	9,200	7
PSC Remainder Assessment	1,788	8
Other (explain):		
Gross Receipts Tax	770	9
Total payments and other debits	63,946	
Balance end of year	55,579	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1994 Bonds	10,244	40,713	40,998	9,959	1
Subtotal	10,244	40,713	40,998	9,959	
Advances from Municipality (223)					
Loan from Village	0	864	0	864	2
Subtotal	0	864	0	864	
Other Long-Term Debt (224)					
State Trust Fund Loan	2,287	2,604	2,889	2,002	3
Subtotal	2,287	2,604	2,889	2,002	
Notes Payable (231)					
None	0	0	0	0	4
Subtotal	0	0	0	0	
Total	12,531	44,181	43,887	12,825	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	288,743	50,743				339,486	1
Add credits during year:							
For Services	870	9,158				10,028	2
For Mains	60,144					60,144	3
Other (specify):							
STREET LIGHTS		3,144				3,144	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	349,757	63,045	0	0	0	412,802	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
Sinking fund	30,540	3
Special Fund	11,113	4
Tax & Insurance Bond Fund	53,956	5
Treasurer's Cash & Savings	90,852	6
Total (Acct. 125):	186,461	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	26,929	8
Electric	80,788	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	107,717	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Pole Rental - Marcus Cable	1,940	15
Trenching - Pole	2,357	16
Total (Acct. 143):	4,297	
Receivables from Municipality (145):		
Receivable from Sewer	11,511	17
December street lights & public fire protection	6,609	18
1997 Tax roll	2,653	19
Total (Acct. 145):	20,773	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Prepayments (165):		
NONE	0	20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	22
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,272,796	1,499,023	0	0	2,771,819	1
Materials and Supplies	16,167	51,497	0	0	67,664	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	278,404	638,577	0	0	916,981	4
Customer Advances for Construction		1,809			1,809	5
Contributions in Aid of Construction	319,250	56,894	0	0	376,144	6
Other (specify):						
NONE					0	7
Average Net Rate Base	691,309	853,240	0	0	1,544,549	
Net Operating Income	(1,725)	171,089	0	0	169,364	8
Net Operating Income as a percent of Average Net Rate Base	-0.25%	20.05%	N/A	N/A	10.97%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	53,309	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	915,837	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	969,146	
Net Income		
Net Income	134,611	5
Percent Return on Proprietary Capital	13.89%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

Account 232 - 1996 accounts payable included a power bill for \$60,000.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

- 8/3/99 ele
- Item 1 - ok 1998
- Item 2 - ok 1998
- Item 3 - no response necessary

Ms. Sandra Saunders, Office Manager
 New Glarus Light and Water Works
 313 2nd Street
 P.O. Box 206
 New Glarus, WI 53574-0206

Re: 1997 Analytical Review File DWCCA-4100-RL

Dear Ms. Saunders:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that the Status for several schedules on the Schedule Listing in the electronic annual report was not changed from "not started" and/or "in progress" to "completed." It is important to change the status for all schedules, whether the schedule is left blank or not. That allows the PSC to determine that schedules have been finished, and, where left blank, were intentionally left blank rather than simply overlooked. Staff has changed all schedules' status to "complete" in our electronic copy. Please indicate if any "not started" schedules should have had data or if any "in progress" schedules were not complete. If any schedules were not complete or should not have been blank, please provide that data.
2. During our review of page IV, Identification and Ownership Contacts, we noted for record number four, the superintendents name was not provided. Please provide this information and continue this procedure in the future.
3. Page W-8, line 15, column (c), reports a \$1,450 addition to Account 323, Other Power Production Equipment. This is an account which was previously not used by the water utility. A depreciation rate of 4.42 percent is authorized for Account 323, effective January 1, 1998.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:mo:W:\COMPL\ROSELEE\4100 New Glarus.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	186,680	1
Total Sales of Water	186,680	
Other Operating Revenues		
Forfeited Discounts (470)	653	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,752	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,405	
Total Operating Revenues	189,085	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	935	8
Pumping Expenses (620-625)	15,918	9
Water Treatment Expenses (630-635)	16,815	10
Transmission and Distribution Expenses (640-655)	62,536	11
Customer Accounts Expenses (901-904)	13,572	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	27,380	14
Total Operation and Maintenance Expenses	137,156	
Other Operating Expenses		
Depreciation Expense (403)	25,719	15
Amortization Expense (404-407)		16
Taxes (408)	27,935	17
Total Other Operating Expenses	53,654	
Total Operating Expenses	190,810	
NET OPERATING INCOME	(1,725)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	500	674	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	500	674	
Metered Sales to General Customers (461)				
Residential	670	34,906	81,413	4
Commercial	117	23,735	34,596	5
Industrial	6	11,552	11,493	6
Total Metered Sales to General Customers (461)	793	70,193	127,502	
Private Fire Protection Service (462)	4		841	7
Public Fire Protection Service (463)	1		53,576	8
Other Sales to Public Authorities (464)	13	2,054	4,087	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	812	72,747	186,680	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	53,576	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	53,576	
Forfeited Discounts (470):		
Customer late payment charges	653	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	653	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,682	10
Other (specify):		
Reconnections and permits	70	11
Total Other Water Revenues (474)	1,752	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	129	3
Maintenance of Water Source Plant (605)	806	4
Total Source of Supply Expenses	935	
 PUMPING EXPENSES		
Operation Labor (620)	5,909	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	9,535	7
Operation Supplies and Expenses (623)	355	8
Maintenance of Pumping Plant (625)	119	9
Total Pumping Expenses	15,918	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	5,022	10
Chemicals (631)	9,271	11
Operation Supplies and Expenses (632)	2,151	12
Maintenance of Water Treatment Plant (635)	371	13
Total Water Treatment Expenses	16,815	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	5,173	14
Operation Supplies and Expenses (641)	382	15
Maintenance of Distribution Reservoirs and Standpipes (650)	43,855	16
Maintenance of Mains (651)	6,251	17
Maintenance of Services (652)	4,211	18
Maintenance of Meters (653)	494	19
Maintenance of Hydrants (654)	1,479	20
Maintenance of Other Plant (655)	691	21
Total Transmission and Distribution Expenses	62,536	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,204	22
Accounting and Collecting Labor (902)	7,728	23
Supplies and Expenses (903)	3,613	24
Uncollectible Accounts (904)	27	25
Total Customer Accounts Expenses	13,572	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	8,488	27
Office Supplies and Expenses (921)	2,601	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	3,249	30
Property Insurance (924)	326	31
Injuries and Damages (925)	1,627	32
Employee Pensions and Benefits (926)	8,459	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,788	35
Transportation Expenses (933)	(1,571)	36
Maintenance of General Plant (935)	2,413	37
Total Administrative and General Expenses	27,380	
 Total Operation and Maintenance Expenses	 137,156	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		25,059	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		884	2
Net property tax equivalent		24,175	
Social Security		3,487	3
PSC Remainder Assessment		273	4
Other (specify): NONE			5
Total tax expense		27,935	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222402				3
County tax rate	mills		5.576581				4
Local tax rate	mills		10.161231				5
School tax rate	mills		12.936956				6
Voc. school tax rate	mills		1.652991				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.550161				10
Less: state credit	mills		2.198014				11
Net tax rate	mills		28.352147				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.161231				14
Combined School Tax Rate	mills		14.589947				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.751178				17
Total Tax Rate	mills		30.550161				18
Ratio of Local and School Tax to Total	dec.		0.810182				19
Total tax net of state credit	mills		28.352147				20
Net Local and School Tax Rate	mills		22.970388				21
Utility Plant, Jan. 1	\$	1,195,335	1,195,335				22
Materials & Supplies	\$	18,072	18,072				23
Subtotal	\$	1,213,407	1,213,407				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,213,407	1,213,407				26
Assessment Ratio	dec.		0.899074				27
Assessed Value	\$	1,090,943	1,090,943				28
Net Local & School Rate	mills		22.970388				29
Tax Equiv. Computed for Current Year	\$	25,059	25,059				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)	\$	25,059					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	110		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	44,337		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	44,447	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	29,152	1,993	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)		1,450	15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	128,392		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	157,544	3,443	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	10,425		23
Total Water Treatment Plant	10,425	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	600		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			110 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			44,337 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	44,447
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			31,145 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			1,450 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			128,392 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	160,987
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			10,425 23
Total Water Treatment Plant	0	0	10,425
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			600 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	21,656		26
Transmission and Distribution Mains (343)	574,446	95,722	27
Fire Mains (344)			28
Services (345)	138,999	38,524	29
Meters (346)	69,392	7,123	30
Hydrants (348)	64,418	16,542	31
Other Transmission and Distribution Plant (349)	523		32
Total Transmission and Distribution Plant	870,034	157,911	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	62,461	729	34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)	4,163		36
Transportation Equipment (392)	12,290		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	8,617	1,209	39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)	2,138	492	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	20,701		44
Other Tangible Property (399)			45
Total General Plant	110,370	2,430	
Total utility plant in service directly assignable	1,192,820	163,784	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	1,192,820	163,784	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			21,656 26
Transmission and Distribution Mains (343)	340		669,828 27
Fire Mains (344)			0 28
Services (345)	490		177,033 29
Meters (346)	1,950		74,565 30
Hydrants (348)	1,052		79,908 31
Other Transmission and Distribution Plant (349)			523 32
Total Transmission and Distribution Plant	3,832	0	1,024,113
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			63,190 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			4,163 36
Transportation Equipment (392)			12,290 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			9,826 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			2,630 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			20,701 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	112,800
Total utility plant in service directly assignable	3,832	0	1,352,772
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,832	0	1,352,772

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	135		6,148	6,283	1
February			5,336	5,336	2
March			6,035	6,035	3
April			6,112	6,112	4
May			7,334	7,334	5
June			7,327	7,327	6
July			7,503	7,503	7
August			12,269	12,269	8
September			7,971	7,971	9
October			6,950	6,950	10
November			6,399	6,399	11
December			6,282	6,282	12
Total for year	135	0	85,666	85,801	
Less: Measured or estimated water used in main flushing and water treatment during year				718	13
Less: Other utility use				803	14
Other utility use explanation:					15
flushing hydrants, construction, and filling pool					
Water pumped into distribution system				84,280	16
Less: Water sold				72,747	17
Losses and unaccounted for				11,533	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				604	21
Date of maximum: 8/21/1997					22
Cause of maximum:					23
Tower being repainted and filled. Keeping distribution system charged with water bleedoffs.					
Minimum gallons pumped by all methods in any one day during reporting year				136	24
Date of minimum: 2/2/1997					25
Total KWH used for pumping for the year				229,364	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 313 SECOND STREET	1	465	6	432,000	Yes	1
WELL #2 12TH AVENUE	2	470	12	500,000	Yes	2
WELL #3 RAILROAD STREET	3	390	10	360,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	313 SECOND STREET	12TH AVENUE	RAILROAD STREET	2
Purpose	B	P	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	FAIRBANKS	FAIRBANKS	5
Year Installed	1995	1990	1986	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	350	250	8
Pump Motor or Standby Engine Mfr	MITACHI	U S MOTORS	NEWMAN	10
Year Installed	1995	1990	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1963		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	184		6
Total capacity in gallons	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.500	8,943				8,943
M	D	2.000	2,944		340		2,604
M	D	3.000	46				46
A	D	4.000	260				260
M	D	4.000	50				50
A	D	6.000	18,034				18,034
M	D	6.000	13,337	378			13,715
P	D	6.000	2,160				2,160
A	D	8.000	2,628				2,628
M	D	8.000	8,381	1,728			10,109
P	D	8.000	200				200
M	D	10.000	1,230				1,230
M	D	12.000	2,146				2,146
Total Within Municipality			60,359	2,106	340	0	62,125
Total Utility			60,359	2,106	340	0	62,125

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	1		1		0		1
L	0.500	127		10		117		2
M	0.750	384		1		383		3
L	0.750	5		1		4		4
L	1.000	2		1		1		5
M	1.000	220	32			252	21	6
M	1.250	12				12		7
M	1.500	10				10		8
M	2.000	18				18		9
M	3.000	1				1		10
M	4.000	3				3		11
M	6.000	2				2		12
Total Utility		785	32	14	0	803	21	

METERS

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

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	757	84	47		794	79	1
0.750	19		4		15	4	2
1.000	41		2	1	40	5	3
1.250	1		1		0		4
1.500	10	1	1		10	1	5
2.000	13		1		12	4	6
3.000	3				3		7
4.000	1				1		8
Total:	845	85	56	1	875	93	

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	677	66		7	1	43	794	1
0.750		12		1		2	15	2
1.000	1	28	2	3	1	5	40	3
1.250							0	4
1.500		6	1	1	2		10	5
2.000		5	2	2		3	12	6
3.000		1		2			3	7
4.000			1				1	8
Total:	678	118	6	16	4	53	875	

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	1
Within Municipality	114	7	3		118	2
Total Fire Hydrants	114	7	3	0	118	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	80
Number of distribution system valves end of year:	121
Number of distribution valves operated during year:	27

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 - Lane Tank Co., painted tank.

Account 922 - Account was not used in 1997, 1996 was the first time this account was used.

Account 926 - Fringes were not cleared through account 922 this year.

Water Mains (Page W-15)

Mains added were contributed by the developer and partially paid by utility.

Water Services (Page W-16)

Services were financed by the property owner and the utility.

Hydrants and Distribution System Valves (Page W-18)

Due to time constraints half of the distribution valves were not operated in 1997. We will try to get back on schedule in 1998.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,097,535	1
Total Sales of Electricity	1,097,535	
Other Operating Revenues		
Forfeited Discounts (450)	4,008	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	4,297	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	31	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	8,336	
Total Operating Revenues	1,105,871	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	721,260	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	54,628	11
Customer Accounts Expenses (901-904)	18,811	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	56,417	14
Total Operation and Maintenance Expenses	851,116	
Other Expenses		
Depreciation Expense (403)	45,147	15
Amortization Expense (404-407)		16
Taxes (408)	38,519	17
Total Other Expenses	83,666	
Total Operating Expenses	934,782	
NET OPERATING INCOME	171,089	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Penalties	4,008	1
Total Forfeited Discounts (450)	4,008	
Miscellaneous Service Revenues (451):		
NONE		2
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Telephone and cable TV pole rental	4,297	4
Total Rent from Electric Property (454)	4,297	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Miscellaneous	31	6
Total Other Electric Revenues (456)	31	
Amortization of Construction Grants (457):		
NONE		7
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	721,260	15
Other Expenses (546)		16
Total Other Power Supply Expenses	721,260	
Total Power Production Expenses	721,260	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	17,370	20
Line and Station Labor (561)	480	21
Line and Station Supplies and Expenses (562)	10,796	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	5,429	24
Customer Installations Expenses (567)	116	25
Miscellaneous Distribution Expenses (569)	688	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	17,058	28
Maintenance of Line Transformers (573)	441	29
Maintenance of Street Lighting and Signal Systems (574)	2,228	30
Maintenance of Meters (575)	22	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	54,628	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	6,259	33
Accounting and Collecting Labor (902)	10,058	34
Supplies and Expenses (903)	2,433	35
Uncollectible Accounts (904)	61	36
Total Customer Accounts Expenses	18,811	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	(5,764)	38
Office Supplies and Expenses (921)	4,092	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	6,035	41
Property Insurance (924)	606	42
Injuries and Damages (925)	3,021	43
Employee Pensions and Benefits (926)	23,139	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	6,640	46
Transportation Expenses (933)	14,633	47
Maintenance of General Plant (935)	4,015	48
Total Administrative and General Expenses	56,417	
Total Operation and Maintenance Expenses	851,116	

TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		30,520	1
Social Security		5,714	2
Wisconsin Gross Receipts Tax		770	3
PSC Remainder Assessment		1,515	4
Other (specify): NONE			5
Total tax expense		38,519	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222402				3
County tax rate	mills		5.576581				4
Local tax rate	mills		10.161231				5
School tax rate	mills		12.936956				6
Voc. school tax rate	mills		1.652991				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.550161				10
Less: state credit	mills		2.198014				11
Net tax rate	mills		28.352147				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.161231				14
Combined School Tax Rate	mills		14.589947				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.751178				17
Total Tax Rate	mills		30.550161				18
Ratio of Local and School Tax to Total	dec.		0.810182				19
Total tax net of state credit	mills		28.352147				20
Net Local and School Tax Rate	mills		22.970388				21
Utility Plant, Jan. 1	\$	1,452,918	1,452,918				22
Materials & Supplies	\$	49,181	49,181				23
Subtotal	\$	1,502,099	1,502,099				24
Less: Plant Outside Limits	\$	24,288	24,288				25
Taxable Assets	\$	1,477,811	1,477,811				26
Assessment Ratio	dec.		0.899074				27
Assessed Value	\$	1,328,661	1,328,661				28
Net Local & School Rate	mills		22.970388				29
Tax Equiv. Computed for Current Year	\$	30,520	30,520				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)	\$	30,520					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)			34
Structures and Improvements (361)			35
Station Equipment (362)	242,578		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	168,856	3,720	38
Overhead Conductors and Devices (365)	165,989	5,953	39
Underground Conduit (366)			40
Underground Conductors and Devices (367)	139,328	17,790	41
Line Transformers (368)	182,344	12,327	42
Services (369)	95,211	22,800	43
Meters (370)	56,712	6,586	44
Installations on Customers' Premises (371)	1,240		45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	60,436	3,187	47
Total Distribution Plant	1,112,694	72,363	
GENERAL PLANT			
Land and Land Rights (389)	2,050		48
Structures and Improvements (390)	140,306	540	49
Office Furniture and Equipment (391)	2,451		50
Computer Equipment (391.1)	11,721		51
Transportation Equipment (392)	141,968	20,603	52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)	15,483	2,245	54
Laboratory Equipment (395)	995	273	55
Power Operated Equipment (396)	16,520		56
Communication Equipment (397)	2,958	913	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			242,578 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	787		171,789 38
Overhead Conductors and Devices (365)	554		171,388 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	376		156,742 41
Line Transformers (368)			194,671 42
Services (369)	147		117,864 43
Meters (370)	260		63,038 44
Installations on Customers' Premises (371)			1,240 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	150		63,473 47
Total Distribution Plant	2,274	0	1,182,783
GENERAL PLANT			
Land and Land Rights (389)			2,050 48
Structures and Improvements (390)			140,846 49
Office Furniture and Equipment (391)			2,451 50
Computer Equipment (391.1)			11,721 51
Transportation Equipment (392)			162,571 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			17,728 54
Laboratory Equipment (395)			1,268 55
Power Operated Equipment (396)			16,520 56
Communication Equipment (397)			3,871 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	4,546		58
Other Tangible Property (399)			59
Total General Plant	338,998	24,574	
Total utility plant in service directly assignable	1,451,692	96,937	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	1,451,692	96,937	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			4,546 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	363,572
Total utility plant in service directly assignable	2,274	0	1,546,355
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	2,274	0	1,546,355

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.20	21.65	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.20	2.20	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	1 3
Total	1 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7 7
Nonfarm	21 8
Total	28 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	28 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	3,383	Friday	01/17/1997	19:00	1,817	1
February	02	3,227	Friday	02/28/1997	19:00	1,750	2
March	03	3,065	Saturday	03/01/1997	19:00	1,534	3
April	04	2,829	Tuesday	04/01/1997	19:00	1,567	4
May	05	2,792	Friday	05/02/1997	11:00	1,498	5
June	06	3,047	Friday	06/13/1997	14:00	1,555	6
July	07	4,324	Wednesday	07/16/1997	18:00	1,925	7
August	08	4,563	Friday	08/01/1997	19:00	1,872	8
September	09	3,474	Monday	09/01/1997	14:00	1,752	9
October	10	3,325	Tuesday	10/07/1997	20:00	1,608	10
November	11	3,078	Wednesday	11/19/1997	19:00	1,733	11
December	12	3,331	Friday	12/05/1997	18:00	1,733	12
Total		40,438				20,344	

System Name New Glarus Municipal Light & Water

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

Type of Reading	Supplier
60 minutes integrated	Wisconsin Power & Light

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	20,342	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	20,342	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	19,091	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.)	48	22
Total Used by Company	48	23
Total Sold and Used	19,139	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	1,203	27
Total Energy Losses	1,203	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.9139%	29
Total Disposition of Energy	20,342	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	914	7,632	1
Total Sales for Residential Sales		914	7,632	
Commercial & Industrial				
GENERAL SERVICE	CG-1	158	4,133	2
SMALL POWER	CP-1	9	3,078	3
LARGE POWER - TIME OF DAY	CP-2	1	3,852	4
INTERDEPARTMENTAL	MS-2	1	229	5
Total Sales for Commercial & Industrial		169	11,292	
Public Street & Highway Lighting				
STREET & HIGHWAY LIGHTING	MS-1	1	167	6
Total Sales for Public Street & Highway Lighting		1	167	
Sales for Resale				
Total Sales for Sales for Resale		0	0	7
TOTAL SALES FOR ELECTRICITY		1,084	19,091	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		474,874	3,689	478,563	1
0	0	474,874	3,689	478,563	
		263,419	2,452	265,871	2
		85,912	1,186	87,098	3
		224,936	2,504	227,440	4
		14,762	62	14,824	5
0	0	589,029	6,204	595,233	
		23,719	20	23,739	6
0	0	23,719	20	23,739	
				0	7
0	0	0	0	0	
0	0	1,087,622	9,913	1,097,535	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	W P & L				1
Point of Delivery	New Glarus				2
Type of Power Purchased (firm, dump, etc.)	firm				3
Voltage at Which Delivered	12470				4
Point of Metering	New Glarus Substatio				5
Total of 12 Monthly Maximum Demands -- kW	4,563				6
Average load factor	610.6593%				7
Total Cost of Purchased Power	721,260				8
Average cost per kWh	0.0355				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	757	1,060			12
February	865	885			13
March	737	796			14
April	725	842			15
May	749	748			16
June	752	803			17
July	876	1,049			18
August	917	955			19
September	822	930			20
October	777	831			21
November	861	872			22
December	786	946			23
Total kWh (000)	9,624	10,717			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	0	1
Unit Identification	0	2
Type of Generation	0	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	0	5
Is Exciter & Station Use Metered or Estimated?	0	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	0	8
Load Factor	0	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	0	11
Number of Hours Generators Operated	0	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	0	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000):	0	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	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)	0	33
Specific Gravity	0	34
Average BTU per Gallon	0	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0	37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?	0	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)	0	42
Kind of Coal Used	0	43
Average BTU per Pound	0	44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	0	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0	47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.	0	48
Based on Total Coal Used at Plant	0	49
Based on Coal Used Solely in Electric Generation	0	50
Average BTU per kWh Net Generation	0	51
Total Cost of Fuel (Oil and/or Coal)	0	52
per kWh Net Generation (\$)	0	53
	0	54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

NONE

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

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

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,177	262	13,617	1
Acquired during year	35	14	520	2
Total	1,212	276	14,137	3
Retired during year	6			4
Sales, transfers or adjustments increase (decrease)	(1)	2	137	5
Number end of year	1,205	278	14,274	6
Number end of year accounted for as follows:				7
In customers' use	1,117			8
In utility's use	16	231	11,990	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	72	47	2,284	12
Total end of year	1,205	278	14,274	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	400	2	3,861	1
Sodium Vapor	100	61	31,402	2
Sodium Vapor	175	54	48,649	3
Sodium Vapor	250	15	19,305	4
Total		132	103,217	
Ornamental				
Sodium Vapor	250	8	10,296	5
Sodium Vapor	400	27	52,124	6
Total		35	62,420	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account 562 - increased due to purchase of portable and safety generators.

Account 566 - increase due to WP&L three phase meter testing

Account 572 - increase in capital projects in 1997, less maintenance performed.

Accounts 902, 920, 922, 926 - In 1996 account 922 was used incorrectly, in 1997 the offsets went to the correct accounts.

Electric Utility Plant in Service (Page E-06)

Account 392 increased due to the purchase of a 1997 GMC pickup.

Monthly Peak Demand and Energy Usage (Page E-10)

Since the billing cycle is not from the first of the calendar month to the end some of the actual dates for monthly peaks had to be changed in order to be accepted by the software. The correct dates for the months which did not fall in the calendar month are as follows: February should be 1/28/97, March should be 2/21/97, April should be 3/24/97, August should be 7/25/97, and September should be 8/27/97. All other information is correct as presented.
