



3013 (02-02-05)

ANNUAL REPORT

OF

Name: SHAWANO MUNICIPAL UTILITIES

Principal Office: 122 N SAWYER ST
P.O. BOX 436
SHAWANO, WI 54166-0436

For the Year Ended: DECEMBER 31, 2006

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SHAWANO MUNICIPAL UTILITIES

Utility Address: 122 N SAWYER ST
P.O. BOX 436
SHAWANO, WI 54166-0436

When was utility organized? 1/1/1900

Report any change in name:

Effective Date:

Utility Web Site: www.shawano.com/smu

Utility employee in charge of correspondence concerning this report:

Name: MRS NANCY A SCHAUER

Title: FINANCIAL MANAGER

Office Address: SHAWANO MUNICIPAL UTILITIES
122 N SAWYER ST
P.O. BOX 436
SHAWANO, WI 54166-0436

Telephone: (715) 526 - 7725

Fax Number: (715) 524 - 3708

E-mail Address: nschau@shawano.com

Utility employee in charge of correspondence concerning this report:

Name: MRS RHONDA K WAGNER

Title: OFFICE MANAGER

Office Address: SHAWANO MUNICIPAL UTILITIES
122 N SAWYER ST
P.O. BOX 436
SHAWANO, WI 54166-0436

Telephone: (715) 526 - 7727

Fax Number: (715) 524 - 3708

E-mail Address: r.wagner@shawano.com

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

Name: WILLIAM ROSS

Title: COMMISSION PRESIDENT

Office Address:

260 ALPINE DR
P.O. BOX 435
SHAWANO, WI 54166

Telephone: (715) 524 - 4681

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

Fax Number:

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 3/1/2007

Period covered by most recent audit: 2006

Names and titles of utility management including manager or superintendent:

Name: MR HERBERT LEHMAN JR

Title: OPERATIONS SUPERVISOR

Office Address: SHAWANO MUNICIPAL UTILITIES

122 N SAWYER ST
P.O. BOX 436
SHAWANO, WI 54166-0436

Telephone: (715) 526 - 7733

Fax Number: (715) 524 - 3708

E-mail Address: hlehman@shawano.co

Name: MR ROBERT KOEPP

Title: ELECTRICAL ENGINEER

Office Address: SHAWANO MUNICIPAL UTILITIES

122 N SAWYER ST
P.O. BOX 436
SHAWANO, WI 54166-0436

Telephone: (715) 526 - 7722

Fax Number: (715) 524 - 3708

E-mail Address: cityemp101@shawano.com

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR. ANDREW ONESTI

Title: GENERAL MANAGER

Office Address: SHAWANO MUNICIPAL UTILITIES
122 N SAWYER ST
P.O. BOX 436
SHAWANO, WI 54166-0436

Telephone: (715) 526 - 7720

Name of utility commission/committee: SHAWANO MUNICIPAL UTILITIES COMMISSIONERS

Names of members of utility commission/committee:

- MR DAVID BLYTHIN, COMMISSIONER
- MR JOSEPH CELMER, COMMISSIONER
- MR NORMAN DAVIS, VICE PRESIDENT
- MR FRED KRUEGER, SECRETARY
- MR ROBERT KURKIEWICZ, COMMISSIONER
- MRS LORNA MARQUARDT, CITY OF SHAWANO MAYOR
- MR WILLIAM H ROSS, PRESIDENT

Is sewer service rendered by the utility? YES

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? YES

Date of Ordinance: 1/1/1975

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)? YES

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

Firm Name: WOLF TREATMENT PLANT
N4802 DOUGLAS WINTER RD
P.O. BOX 452
SHAWANO, WI 54166-0452

Contact Person: MR GERALD L WEISNIGHT

Title: ADMINISTRATOR

Telephone: (715) 524 - 2176

Fax Number: (715) 524 - 5242

E-mail Address: shawls@frontiernet.net

Contract/Agreement beginning-ending dates: 1/1/1975 1/1/2010**Provide a brief description of the nature of Contract Operations being provided:**

SHAWANO MUNICIPAL UTILITIES HAS CONTRACTED WITH THE WOLF TREATMENT PLANT TO TREAT THE SEWAGE FROM THE CITY OF SHAWANO RESIDENTS AND BUSINESSES.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	20,911,769	19,189,255	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	17,882,150	16,027,971	2
Depreciation Expense (403)	949,625	878,340	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	642,163	582,155	5
Total Operating Expenses	19,473,938	17,488,466	
Net Operating Income	1,437,831	1,700,789	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,437,831	1,700,789	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	15,191	6,282	7
Income from Nonutility Operations (417)	2,716	939	8
Nonoperating Rental Income (418)	9,890	9,842	9
Interest and Dividend Income (419)	71,867	43,804	10
Miscellaneous Nonoperating Income (421)	157,973	211,893	11
Total Other Income	257,637	272,760	
Total Income	1,695,468	1,973,549	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(38,747)	(38,747)	12
Other Income Deductions (426)	90,372	86,705	13
Total Miscellaneous Income Deductions	51,625	47,958	
Income Before Interest Charges	1,643,843	1,925,591	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	142,956	147,758	14
Amortization of Debt Discount and Expense (428)	7,181	6,933	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	5,175	12,750	17
Other Interest Expense (431)	3,052	2,003	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	158,364	169,444	
Net Income	1,485,479	1,756,147	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	28,036,677	25,903,677	20
Balance Transferred from Income (433)	1,485,479	1,756,147	21
Miscellaneous Credits to Surplus (434)	409,339	378,447	22
Miscellaneous Debits to Surplus--Debit (435)	64,060	(1,507)	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	4,602	3,101	25
Total Unappropriated Earned Surplus End of Year (216)	29,862,833	28,036,677	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	20,911,769		20,911,769	1
Total (Acct. 400):	20,911,769	0	20,911,769	
Operation and Maintenance Expense (401-402):				
Derived	17,882,150		17,882,150	2
Total (Acct. 401-402):	17,882,150	0	17,882,150	
Depreciation Expense (403):				
Derived	949,625		949,625	3
Total (Acct. 403):	949,625	0	949,625	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	642,163		642,163	5
Total (Acct. 408):	642,163	0	642,163	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	1,437,831	0	1,437,831	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	15,191		15,191	8
Total (Acct. 415-416):	15,191	0	15,191	
Income from Nonutility Operations (417):				
LAND RENTS	2,716		2,716	9
Total (Acct. 417):	2,716	0	2,716	
Nonoperating Rental Income (418):				
BADGER POWER MARKETING RENT	4,458		4,458	10
OLD CITY HALL BLDG (RENT-DEPR)	5,432		5,432	11
Total (Acct. 418):	9,890	0	9,890	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST & DIVIDENDS	71,867	0	71,867 12
Total (Acct. 419):	71,867	0	71,867
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	98,316	98,316 13
Contributed Plant - Sewer	██████████	9,342	9,342 14
Contributed Plant - Electric	██████████	50,215	50,215 15
WELL PERMITS	100	0	100 16
Total (Acct. 421):	100	157,873	157,973
TOTAL OTHER INCOME:	99,764	157,873	257,637

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(38,747)	██████████	(38,747) 17
NONE	0	0	0 18
Total (Acct. 425):	(38,747)	0	(38,747)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	28,076	28,076 19
Depreciation Expense on Contributed Plant - Sewer	██████████	15,545	15,545 20
Depreciation Expense on Contributed Plant - Electric	██████████	46,751	46,751 21
NONE	0	0	0 22
Total (Acct. 426):	0	90,372	90,372
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(38,747)	90,372	51,625

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	142,956	██████████	142,956 23
Total (Acct. 427):	142,956	0	142,956

Amortization of Debt Discount and Expense (428):

AMORTIZATION OF DEBT DISCOUNT	7,181	██████████	7,181 24
Total (Acct. 428):	7,181	0	7,181

Amortization of Premium on Debt--Cr. (429):

NONE	0	██████████	0 25
Total (Acct. 429):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest on Debt to Municipality (430):			
Derived	5,175		5,175 26
Total (Acct. 430):	5,175	0	5,175
Other Interest Expense (431):			
Derived	3,052		3,052 27
Total (Acct. 431):	3,052	0	3,052
Interest Charged to Construction--Cr. (432):			
NONE	0		0 28
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	158,364	0	158,364
NET INCOME:	1,417,978	67,501	1,485,479
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	24,622,434	3,414,243	28,036,677 29
Total (Acct. 216):	24,622,434	3,414,243	28,036,677
Balance Transferred from Income (433):			
Derived	1,417,978	67,501	1,485,479 30
Total (Acct. 433):	1,417,978	67,501	1,485,479
Miscellaneous Credits to Surplus (434):			
INVESTMENT IN BADGER POWER MARKETING	409,339	0	409,339 31
Total (Acct. 434):	409,339	0	409,339
Miscellaneous Debits to Surplus--Debit (435):			
ACCRUED PAYROLL VACATION CORRECTION	63,504	0	63,504 32
CONTRIBUTION CORRECTION	556	0	556 33
Total (Acct. 435)--Debit:	64,060	0	64,060
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 34
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
APPROP OF INC TO MUNICIPALITY	4,602	0	4,602 35
Total (Acct. 439)--Debit:	4,602	0	4,602
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	26,381,089	3,481,744	29,862,833

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,608	54,103	12,242		67,953	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	263	22,593	4,753		27,609	3
Materials	407	15,553	3,901		19,861	4
Taxes					0	5
Other (list by major classes):						
TRANSPORTATION	12	2,592	2,688		5,292	6
Total costs and expenses	682	40,738	11,342	0	52,762	
Net income (or loss)	926	13,365	900	0	15,191	

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	1,226,474	18,145,761	1,539,534	0	20,911,769	1
Less: interdepartmental sales	1,330	85,414	696	0	87,440	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	22,601				22,601	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	119	642	135	0	896	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,202,424	18,059,705	1,538,703	0	20,800,832	

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	161,886	39,393	201,279	1
Electric operating expenses	382,493	93,075	475,568	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	111,378	27,103	138,481	5
Merchandising and jobbing	8,254	2,008	10,262	6
Other nonutility expenses	1,502	365	1,867	7
Water utility plant accounts	63,611	15,479	79,090	8
Electric utility plant accounts	246,390	59,956	306,346	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	4,318	1,052	5,370	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	238,431	(238,431)	0	18
All other accounts			0	19
Total Payroll	1,218,263	0	1,218,263	

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	2	1
Electric	19	2
Gas		3
Sewer	2	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	37,690,789	36,405,825	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	9,497,883	9,745,091	2
Net Utility Plant	28,192,906	26,660,734	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	28,192,906	26,660,734	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	381,000	381,000	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	239,798	233,570	6
Net Nonutility Property	141,202	147,430	
Investment in Municipality (123)	0	0	7
Other Investments (124)	4,051,910	3,648,047	8
Special Funds (125-128)	427,639	416,624	9
Total Other Property and Investments	4,620,751	4,212,101	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	600	600	12
Temporary Cash Investments (136)	1,393,657	1,729,102	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,961,663	1,751,911	15
Other Accounts Receivable (143)	34,742	100,218	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	463,522	434,832	18
Materials and Supplies (151-163)	399,227	502,304	19
Prepayments (165)	154,275	148,922	20
Interest and Dividends Receivable (171)	8,924	12,636	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	4,416,610	4,680,525	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	41,274	48,456	24
Other Deferred Debits (182-186)	143,781	167,745	25
Total Deferred Debits	185,055	216,201	
Total Assets and Other Debits	37,415,322	35,769,561	

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)	2,151,315	2,083,672	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	29,862,833	28,036,677	28
Total Proprietary Capital	32,014,148	30,120,349	
LONG-TERM DEBT			
Bonds (221-222)	2,888,856	3,013,990	29
Advances from Municipality (223)	210,000	405,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	3,098,856	3,418,990	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	751,155	698,813	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	63,084	61,473	35
Taxes Accrued (236)	436,041	410,216	36
Interest Accrued (237)	37,907	46,883	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	25,738	44,935	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
Total Current and Accrued Liabilities	1,313,925	1,262,320	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	64,723	92,235	43
Other Deferred Credits (253)	923,670	875,667	44
Total Deferred Credits	988,393	967,902	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	37,415,322	35,769,561	

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	10,569,923	6,089,434	0	19,746,468	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)	9,637,662	5,250,946	0	18,213,278	2
Utility Plant in Service - Contributed Plant (101.2)	1,728,522	964,117	0	1,220,843	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	(20,466)	4,981		690,906	9
Total Utility Plant	11,345,718	6,220,044	0	20,125,027	
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)	1,679,980	1,285,083	0	5,418,252	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	344,698	204,277	0	565,593	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	2,024,678	1,489,360	0	5,983,845	
Net Utility Plant	9,321,040	4,730,684	0	14,141,182	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS 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)	Sewer (c)	Electric (d)	(e)	Total (f)	
Balance first of year (111.1)	1,640,140	1,304,570	5,776,185		8,720,895	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	223,668	125,477	600,480		949,625	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	23,316	(23,316)			0	6
Accruals charged other						7
accounts (specify):						8
cleared to transportation	9,959	6,503	32,291		48,753	9
Salvage	1,020	0	29,406		30,426	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	257,963	108,664	662,177	0	1,028,804	16
Debits during year						17
Book cost of plant retired	203,082	99,936	978,953		1,281,971	18
Cost of removal	3,325	25,144	41,157		69,626	19
Other debits (specify):						20
prior year retirement not recorded	11,716	3,071	0		14,787	
					0	
					0	23
					0	24
Total debits	218,123	128,151	1,020,110	0	1,366,384	25
Balance end of year (111.1)	1,679,980	1,285,083	5,418,252	0	8,383,315	26

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

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)	Sewer (c)	Electric (d)	(e)	Total (f)	
Balance first of year (111.1)	316,622	188,732	518,842		1,024,196	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	28,076	15,545	46,751		90,372	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		0		0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	28,076	15,545	46,751	0	90,372	16
Debits during year						17
Book cost of plant retired	0	0	0		0	18
Cost of removal	0		0		0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	344,698	204,277	565,593	0	1,114,568	26

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):					
INVESTMENTS IN E GREEN BAY ST	381,000			381,000	2
Total Nonutility Property (121)	381,000	0	0	381,000	
Less accum. prov. depr. & amort. (122)	233,570	6,228		239,798	3
Net Nonutility Property	147,430	(6,228)	0	141,202	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			378,237		378,237	481,811	3
Total Electric Utility					378,237	481,811	

Account	Total End of Year	Amount Prior Year	
Electric utility total	378,237	481,811	1
Water utility (154)	20,430	19,788	2
Sewer utility (154)	560	705	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	399,227	502,304	

**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)				
2002 BOND FEES	48,456	-7182	41,274	1
Total			<u><u>41,274</u></u>	
Unamortized premium on debt (251)				
NONE				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	2,083,672	1
Changes during year (explain):		
W/S SUNSET AVE	67,643	2
Balance end of year	<u><u>2,151,315</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
1999 REVENUE BOND ISSUE	08/25/1999	05/01/2019	2.64%	158,856	1
2002 REVENUE BOND ISSUE	04/01/2002	05/01/2021	5.06%	2,730,000	2
Total Bonds (Account 221):				2,888,856	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 2,888,856

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)					
GENERAL OBLIGATION DEBT ISSUED 3/1/05	03/01/2005	03/01/2007	4.56%	210,000	1
Total for Account 223				210,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	410,216	1
Accruals:		
Charged water department expense	171,754	2
Charged electric department expense	454,641	3
Charged sewer department expense	15,768	4
Other (explain):		
cleared to transportation	10,985	5
Total Accruals and other credits	653,148	
Taxes paid during year:		
County, state and local taxes	410,216	6
Social Security taxes	55,254	7
PSC Remainder Assessment	17,071	8
Other (explain):		
Gross Receipts Tax	144,782	9
Total payments and other debits	627,323	
Balance end of year	436,041	

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)					
NONE	0			0	1
1999 REV BOND	744	4,283	4,328	699	2
2002 REV BOND	23,639	138,673	139,463	22,849	3
Subtotal	24,383	142,956	143,791	23,548	
Advances from Municipality (223)					
CITY OF SHAWANO GO BOND ISSUE	12,750	5,175	15,300	2,625	4
Subtotal	12,750	5,175	15,300	2,625	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	9,750	3,052	1,068	11,734	6
NONE	0			0	7
Subtotal	9,750	3,052	1,068	11,734	
Total	46,883	151,183	160,159	37,907	

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):		
BADGER POWER MARKETING AUTHORITY OF WI INC	3,978,788	2
TWIG'S BEVERAGE	73,122	3
Total (Acct. 124):	4,051,910	
Sinking Funds (125):		
2002 BOND REDEMPTION FUND	114,169	4
2002 BOND RESERVE	313,470	5
Total (Acct. 125):	427,639	
Depreciation Fund (126):		
NONE	0	6
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	7
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE	0	8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	115,066	11
Electric	1,676,992	12
Sewer (Regulated)	169,605	13
Other (specify):		
NONE	0	14
Total (Acct. 142):	1,961,663	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	15
Merchandising, jobbing and contract work	14,688	16
Other (specify):		

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)
Other Accounts Receivable (143):		
POLE CONTACTS	17,949	17
TAX ROLL RECEIPTS	2,105	18
Total (Acct. 143):	34,742	
Receivables from Municipality (145):		
TAX ROLL RECEIPTS	36,170	19
MERCHANDISING, JOBBING & CONTRACT WORK	36,263	20
DALTON LAND PURCHASE	391,089	21
Total (Acct. 145):	463,522	
Prepayments (165):		
PREPAID INSURANCE	1,452	22
PREPAID GROSS RECEIPTS TAX	152,823	23
Total (Acct. 165):	154,275	
Extraordinary Property Losses (182):		
NONE	0	24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	25
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED BALANCE OF WI RETIREMENT MONIES	143,781	28
Total (Acct. 186):	143,781	
Payables to Municipality (233):		
NONE	0	29
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	658,696	30
EMPLOYEE ACCRUED COMPENSATED ABSCENCES-SICK LEAVE & VAC	264,685	31
PUBLIC BENEFITS	289	32
Total (Acct. 253):	923,670	

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)	9,271,569	17,601,884	5,139,999	0	32,013,452	1
Materials and Supplies	20,109	430,024	632	0	450,765	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,660,060	5,597,218	1,294,826	0	8,552,104	4
Customer Advances for Construction					0	5
Regulatory Liability	209,102	341,260	127,706	0	678,068	6
NONE					0	7
Average Net Rate Base	7,422,516	12,093,430	3,718,099	0	23,234,045	
Net Operating Income	355,941	855,876	226,014	0	1,437,831	8
Net Operating Income as a percent of						
Average Net Rate Base	4.80%	7.08%	6.08%	N/A	6.19%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	215,077	351,011	131,355	0	697,443	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	11,949	19,501	7,297	0	38,747	3
Other (specify):						
NONE					0	4
Balance End of Year	203,128	331,510	124,058	0	658,696	

FINANCIAL SECTION FOOTNOTES

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

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

The City of Shawano borrowed \$400,000 on a General Obligation note for Shawano Municipal Utilities on March 1, 2005. Interest was accrued at year end on this note. The note payments were due on March 1, 2006 and March 1, 2007 for both the interest and principal payments.

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

The City of Shawano borrowed \$400,000 on a General Obligation note for Shawano Municipal Utilities. Interest was accrued at year end on this note. The note payments were due on March 1, 2006 and March 1, 2007 for both the interest and principal payments.

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

The PSC authorized the write off of the WI Retirement Monies that were paid in 2003. The date of the PSC authorization was February 25, 2003 and gave SMU 10 years to write off the original amount. As of December 31, 2006, six years remain on this authorization.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

In acct 143 the pole contacts billing to Frontier Communications was issued on December 1, 2006. The amount of the billing was \$17,949. This amount is by a signed contract that follows the FERC methodology for billing purposes.

In acct 143 the merchandising, jobbing and contract work amounted to \$14,688. This bulk of this amount consisted of billings for work that was performed by our crews on Badger Power Marketing Authority of WI, Inc (BPMA)property.

In acct 145 the merchandising, jobbing and contract work amounted to \$36,263. This bulk of this amount was a billing to the City of Shawano Police Department for purchasing computers and installing software to allow them access to the statewide police forces data base.

In acct 145 is the Dalton Land Purchase in the amount of \$391,089. This amount is from a land contract that was signed in 2000. This land contract had a four year repayment schedule to the owner from SMU. The City of Shawano will repay the utility as parcels of the land are developed.

In acct 145 is \$36,170 for the electric, water and sewer customer bills that were assessed to the property owners accounts as of November 1, 2006. They were subsequently placed on the property owner's tax bills as a special assessment.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,195,003	1,183,579	1
Total Sales of Water	1,195,003	1,183,579	
Other Operating Revenues			
Forfeited Discounts (470)	4,915	5,230	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	3,955	3,789	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	22,601	12,966	6
Total Other Operating Revenues	31,471	21,985	
Total Operating Revenues	1,226,474	1,205,564	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	12,201	17,264	7
Pumping Expenses (620-633)	87,968	85,275	8
Water Treatment Expenses (640-652)	12,205	20,780	9
Transmission and Distribution Expenses (660-678)	103,988	92,620	10
Customer Accounts Expenses (901-905)	60,225	52,998	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	198,524	180,657	13
Total Operation and Maintenance Expenses	475,111	449,594	
Other Operating Expenses			
Depreciation Expense (403)	223,668	190,335	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	171,754	165,946	16
Total Other Operating Expenses	395,422	356,281	
Total Operating Expenses	870,533	805,875	
NET OPERATING INCOME	355,941	399,689	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,144	140,700	437,145	4
Commercial	431	80,367	144,825	5
Industrial	35	256,532	233,502	6
Total Metered Sales to General Customers (461)	3,610	477,599	815,472	
Private Fire Protection Service (462)	44		36,719	7
Public Fire Protection Service (463)	3,468		299,616	8
Other Sales to Public Authorities (464)	69	23,650	41,866	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	8	203	1,330	12
Total Sales of Water	7,199	501,452	1,195,003	

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)	
This Form is N/A to SMU	None			1
Total		<u>0</u>	<u>0</u>	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	299,616	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	299,616	
Forfeited Discounts (470):		
Customer late payment charges	4,915	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	4,915	
Miscellaneous Service Revenues (471):		
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENT FROM WATER PROPERTY-CHARTER	3,955	8
Total Rents from Water Property (472)	3,955	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	22,601	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	22,601	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	12,201	17,264	4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	12,201	17,264	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	54,765	58,905	17
Pumping Labor and Expenses (624)	23,347	15,700	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	4,084	6,057	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	160	283	23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	5,612	4,330	25
Total Pumping Expenses	87,968	85,275	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	3,567	2,606	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	7,857	16,570	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	781	1,604	33
Total Water Treatment Expenses	12,205	20,780	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)	3,528	2,629	35
Transmission and Distribution Lines Expenses (662)	19,709	28,569	36
Meter Expenses (663)	6,558	8,951	37
Customer Installations Expenses (664)	11,057	8,531	38
Miscellaneous Expenses (665)		0	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	180	17	43
Maintenance of Transmission and Distribution Mains (673)	33,515	11,591	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	25,787	18,931	46
Maintenance of Meters (676)	0	60	47
Maintenance of Hydrants (677)	3,654	13,341	48
Maintenance of Miscellaneous Plant (678)	0	0	49
Total Transmission and Distribution Expenses	103,988	92,620	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	12,945	13,950	51
Customer Records and Collection Expenses (903)	44,559	35,860	52
Uncollectible Accounts (904)	119	0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	2,602	3,188	54
Total Customer Accounts Expenses	60,225	52,998	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	71,507	65,261	56
Office Supplies and Expenses (921)	14,151	14,469	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	10,409	4,211	59
Property Insurance (924)	2,903	5,191	60
Injuries and Damages (925)	3,844	4,026	61
Employee Pensions and Benefits (926)	71,013	75,329	62
Regulatory Commission Expenses (928)	0	0	63
Duplicate Charges--Credit (929)	4,606	5,670	64
Miscellaneous General Expenses (930)	10,716	9,310	65
Rents (931)	0	0	66
Maintenance of General Plant (932)	18,587	8,530	67
Total Administrative and General Expenses	198,524	180,657	
Total Operation and Maintenance Expenses	475,111	449,594	

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		163,447	157,079	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,018	5,061	2
Net property tax equivalent		158,429	152,018	
Social Security	PAYROLL EXPENSES	13,543	14,046	3
PSC Remainder Assessment	REVENUES	1,065	1,187	4
Other (specify): CLEARED TO TRANSPORTATION	BASED ON PLANT ACCT W392	(1,283)	(1,305)	5
Total tax expense		171,754	165,946	

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			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210200				3
County tax rate	mills		5.731900				4
Local tax rate	mills		9.564900				5
School tax rate	mills		8.728400				6
Voc. school tax rate	mills		1.755800				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.991200				10
Less: state credit	mills		1.321200				11
Net tax rate	mills		24.670000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.564900				14
Combined School Tax Rate	mills		10.484200				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.049100				17
Total Tax Rate	mills		25.991200				18
Ratio of Local and School Tax to Total	dec.		0.771380				19
Total tax net of state credit	mills		24.670000				20
Net Local and School Tax Rate	mills		19.029952				21
Utility Plant, Jan. 1	\$	10,569,923	10,569,923				22
Materials & Supplies	\$	19,788	19,788				23
Subtotal	\$	10,589,711	10,589,711				24
Less: Plant Outside Limits	\$	308,099	308,099				25
Taxable Assets	\$	10,281,612	10,281,612				26
Assessment Ratio	dec.		0.835370				27
Assessed Value	\$	8,588,950	8,588,950				28
Net Local & School Rate	mills		19.029952				29
Tax Equiv. Computed for Current Year	\$	163,447	163,447				30
Tax Equivalent per 1994 PSC Report	\$	92,236					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	163,447					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		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)	475,718		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	43,442		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	519,160	0	
PUMPING PLANT			
Land and Land Rights (320)	13,420		12
Structures and Improvements (321)	364,127		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	161,043		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	442,657		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	981,247	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	19,839		23
Total Water Treatment Plant	19,839	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	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)			0	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)			475,718	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			43,442	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	519,160	
PUMPING PLANT				
Land and Land Rights (320)			13,420	12
Structures and Improvements (321)			364,127	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			161,043	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			442,657	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	981,247	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			19,839	23
Total Water Treatment Plant	0	0	19,839	

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,747		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,032,785		26
Transmission and Distribution Mains (343)	4,038,049	147,098	27
Fire Mains (344)	0		28
Services (345)	678,787	17,179	29
Meters (346)	631,372	584,788	30
Hydrants (348)	442,495	27,295	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,826,235	776,360	
GENERAL PLANT			
Land and Land Rights (389)	7,553		33
Structures and Improvements (390)	166,281		34
Office Furniture and Equipment (391)	24,540		35
Computer Equipment (391.1)	119,145	165,784	36
Transportation Equipment (392)	80,738		37
Stores Equipment (393)	7,155		38
Tools, Shop and Garage Equipment (394)	42,053	4,839	39
Laboratory Equipment (395)	4,740		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	21,375		42
SCADA Equipment (397.1)	85,416		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	558,996	170,623	
Total utility plant in service directly assignable	8,905,477	946,983	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,905,477	946,983	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			2,747 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,032,785 26
Transmission and Distribution Mains (343)	1,660		4,183,487 27
Fire Mains (344)			0 28
Services (345)	119	(5,888)	689,959 29
Meters (346)	151,829		1,064,331 30
Hydrants (348)	2,508	5,888	473,170 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	156,116	0	7,446,479
GENERAL PLANT			
Land and Land Rights (389)			7,553 33
Structures and Improvements (390)			166,281 34
Office Furniture and Equipment (391)			24,540 35
Computer Equipment (391.1)	46,966		237,963 36
Transportation Equipment (392)		(11,716)	69,022 37
Stores Equipment (393)			7,155 38
Tools, Shop and Garage Equipment (394)			46,892 39
Laboratory Equipment (395)			4,740 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			21,375 42
SCADA Equipment (397.1)			85,416 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	46,966	(11,716)	670,937
Total utility plant in service directly assignable	203,082	(11,716)	9,637,662
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	203,082	(11,716)	9,637,662

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		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)	0		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	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 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)			0 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)			0 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	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,183,910	86,405	27
Fire Mains (344)	0		28
Services (345)	309,172	2,811	29
Meters (346)	0		30
Hydrants (348)	137,125	9,099	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,630,207	98,315	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,630,207	98,315	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,630,207	98,315	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,270,315 27
Fire Mains (344)			0 28
Services (345)			311,983 29
Meters (346)			0 30
Hydrants (348)			146,224 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,728,522
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,728,522
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,728,522

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	56,821	2.90%	13,796	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	7,535	2.20%	956	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	64,356		14,752	
PUMPING PLANT				
Structures and Improvements (321)	68,102	3.20%	11,652	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	35,528	10.00%	16,104	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	37,374	4.40%	19,477	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	141,004		47,233	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	12,088	6.00%	1,190	17
Total Water Treatment Plant	12,088		1,190	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	119,688	1.90%	19,623	19
Transmission and Distribution Mains (343)	439,574	1.30%	53,440	20
Fire Mains (344)	0			21
Services (345)	184,844	2.90%	19,847	22
Meters (346)	299,011	5.50%	46,632	23
Hydrants (348)	59,664	2.20%	10,072	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					70,617	4
315					0	5
316					8,491	6
317					0	7
	0	0	0	0	79,108	
321					79,754	8
322					0	9
323					51,632	10
324					0	11
325					56,851	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	188,237	
331					0	16
332					13,278	17
	0	0	0	0	13,278	
341					0	18
342					139,311	19
343	1,660				491,354	20
344					0	21
345	119				204,572	22
346	151,829	2,500			191,314	23
348	2,508	825	1,020		67,423	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,102,781		149,614	
GENERAL PLANT				
Structures and Improvements (390)	53,191	3.30%	5,487	26
Office Furniture and Equipment (391)	10,794	5.80%	1,423	27
Computer Equipment (391.1)	119,145	20.00%	13,751	28
Transportation Equipment (392)	64,291	13.30%	9,959	29
Stores Equipment (393)	7,155	5.80%		30
Tools, Shop and Garage Equipment (394)	28,086	5.80%	2,579	31
Laboratory Equipment (395)	2,482	5.80%	275	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	15,504	10.00%	2,138	34
SCADA Equipment (397.1)	19,263	10.00%	8,542	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	319,911		44,154	
Total accum. prov. directly assignable	1,640,140		256,943	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,640,140		256,943	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	156,116	3,325	1,020	0	1,093,974
390					58,678 26
391					12,217 27
391.1	46,966				85,930 28
392				(11,716)	62,534 29
393					7,155 30
394					30,665 31
395					2,757 32
396					0 33
397					17,642 34
397.1					27,805 35
398					0 36
399					0 37
	46,966	0	0	(11,716)	305,383
	203,082	3,325	1,020	(11,716)	1,679,980
					0 38
	203,082	3,325	1,020	(11,716)	1,679,980

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	168,419	1.30%	15,952
Fire Mains (344)	0		21
Services (345)	120,025	2.90%	9,007
Meters (346)	0		23
Hydrants (348)	28,178	2.20%	3,117

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					184,371 20
344					0 21
345					129,032 22
346					0 23
348					31,295 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	316,622		28,076
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	316,622		28,076
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	316,622		28,076

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	344,698
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	344,698
					0 38
	0	0	0	0	344,698

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			40,212	40,212	1
February			37,238	37,238	2
March			60,364	60,364	3
April			56,578	56,578	4
May			55,321	55,321	5
June			53,814	53,814	6
July			52,881	52,881	7
August			53,482	53,482	8
September			43,800	43,800	9
October			40,762	40,762	10
November			38,349	38,349	11
December			40,374	40,374	12
Total annual pumpage	0	0	573,175	573,175	
Less: Water sold				501,452	13
Volume pumped but not sold				71,723	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				5,300	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				5,300	19
Volume pumped but unaccounted for				66,423	20
Percent of water lost				12%	21
If more than 15%, indicate causes: n/a					22
If more than 15%, state what action has been taken to reduce water loss: n/a					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,009	24
Date of maximum: 3/17/2006					25
Cause of maximum: Industrial customer couldn't use their private wells to make their product because of the cloudiness of their individual water source of supply.					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				773	27
Date of minimum: 5/6/2006					28
Total KWH used for pumping for the year				580,703	29
If water is purchased: Vendor Name: None					30
Point of Delivery: N/A					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WAUKECHON ROAD	5	250	20	1,224,000	Yes	1
WAUKECHON ROAD & BIRCHHILL I	6	237	20	1,080,000	Yes	2
CTY HWY B	7	236	20	1,080,000	Yes	3
CTY HWY B	8	240	20	1,224,000	Yes	4
CTY HWY B	9	300	24	1,152,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				Diameter in inches (e)
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
THERE IS NO SURFACE WATER	0	0	0	0	1

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 #1	BOOSTER #2	BOOSTER #3	1
Location	1460 WAUKECHON ST	1460 WAUKECHON ST	1460 WAUKECHON ST	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FM	FM	ITT AC	5
Year Installed	1972	1972	1998	6
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	7
Actual Capacity (gpm)	1,900	1,900	1,800	8
Pump Motor or Standby Engine Mfr	WESCO	MARATHON	GENERAL ELECTRIC	9 10
Year Installed	2003	2003	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5	WELL #6	WELL #7	14
Location	1450 WAUKECHON ST	1149 ENGEL DR	1050 CTY RD B	15
Purpose	P	P	P	16
Destination	R	R	D	17
Pump Manufacturer	GOULD	GOULD	FM	18
Year Installed	2000	2001	2000	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	650	650	700	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	WESCO	WESCO	22 23
Year Installed	2000	1984	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	50	65	26

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 #8	WELL #9		1
Location	1286 CTY RD B	1600 CTY RD B		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	FM	GOULD		5
Year Installed	1999	2004		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	800	800		8
Pump Motor or Standby Engine Mfr	U S ELECTRIC	U.S. MOTORS		10
Year Installed	1999	2004		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	75	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
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	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1973	2004	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	10	120	6
Total capacity in gallons (actual)	2,000,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	684	0	0	0	684	1
M	D	4.000	21,205	0	0	0	21,205	2
A	D	6.000	64,890	0	0	0	64,890	3
M	D	6.000	42,260	0	1,660	0	40,600	4
P	D	6.000	2,533	0	0	0	2,533	5
M	D	8.000	27,547	0	0	0	27,547	6
M	S	8.000	70	0	0	0	70	7
P	D	8.000	14,033	5,065	0	0	19,098	8
A	D	10.000	6,584	0	0	0	6,584	9
A	S	10.000	20	0	0	0	20	10
M	D	10.000	22,671	0	0	0	22,671	11
M	S	10.000	10	0	0	0	10	12
P	D	10.000	11,529	0	0	0	11,529	13
A	D	12.000	1,821	0	0	0	1,821	14
A	S	12.000	1,160	0	0	0	1,160	15
M	D	12.000	38,071	0	0	0	38,071	16
M	T	12.000	720	0	0	0	720	17
P	D	12.000	19,448	0	0	0	19,448	18
P	T	12.000	3,240	0	0	0	3,240	19
M	D	14.000	3,217	0	0	0	3,217	20
M	T	14.000	2,290	0	0	0	2,290	21
M	S	18.000	55	0	0	0	55	22
Total Within Municipality			284,058	5,065	1,660	0	287,463	
M	D	10.000	1,174	0	0	0	1,174	23
M	D	12.000	4,297	0	0	0	4,297	24
Total Outside of Municipality			5,471	0	0	0	5,471	
Total Utility			289,529	5,065	1,660	0	292,934	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
M	0.750	2,765	0	7	0	2,758	1
M	1.000	199	0	0	0	199	2
P	1.000	231	26	0	0	257	3
P	1.500	2	0	0	0	2	4
M	1.500	34	0	0	0	34	5
P	2.000	7	0	0	0	7	6
M	2.000	45	0	0	0	45	7
M	3.000	6	0	0	0	6	8
M	4.000	3	0	0	0	3	9
P	4.000	3	0	0	0	3	10
M	6.000	17	0	0	0	17	11
P	6.000		1			1	12
P	8.000	2	0	0	0	2	13
M	8.000	20	0	0	0	20	14
Total Utility		3,334	27	7	0	3,354	0

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,575	2,405	1,555	0	4,425	1,520	1
0.750	114	100	34	0	180	40	2
1.000	113	50	16	0	147	19	3
1.500	55	50	0	0	105	0	4
2.000	68	25	0	0	93	0	5
3.000	23	0	0	0	23	0	6
4.000	13	0	0	0	13	0	7
6.000	5	0	0	0	5	2	8
Total:	3,966	2,630	1,605	0	4,991	1,581	

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	3,094	264	13	30	5	1,019	4,425	1
0.750	64	43	3	5	0	65	180	2
1.000	7	76	9	5	1	49	147	3
1.500	0	34	5	6	0	60	105	4
2.000	0	16	6	17	1	53	93	5
3.000	0	4	0	5	0	14	23	6
4.000	0	1	0	4	0	8	13	7
6.000	0	0	1	1	0	3	5	8
Total:	3,165	438	37	73	7	1,271	4,991	

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	7				7	1
Within Municipality	373	12	5		380	2
Total Fire Hydrants	380	12	5	0	387	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

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:	782
Number of distribution system valves end of year:	2,648
Number of distribution valves operated during year:	1,324

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Acct #474 is the calculated return on water meters. SMU is in the process of changing water meters. The calculation is as follows:

Acct #346 Ave plant balance	\$847,851.70
Acct #346R Ave Accum Depr	(245,159.36)
Total	602,692.34
Authorized ROR	7.5%
Calculated Return on Meters	45,202
1/2 to water, 1/2 to sewer	22,601

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Acct 932 increased because of the maintenance contracts associated with the new software that allows for meter reading done through updated software rather than using a meter reader. Also updated software agreements were entered into for our new billing and general ledger software that was approved and installed in 2005 for billing and 2006 for general ledger.

Acct 673 increased because there were more water main breaks, maintenance and patching required.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

The amount in plant acct 391.1 exceeded the \$100,000 limit because of the purchase of new billing software and general ledger software. Along with this software the hardware was upgraded.

If Adjustments for any account are nonzero, please explain.

When reviewing the classified plant worksheets it was noted that an error occurred in 2004, therefore the plant was reclassified to the correct account. This transfer happened between plant accts 345 and 348.

Also, when reviewing the plant accounts it was noted that a vehicle for acct 392 was retired in 2004 and not accounted for; therefore this adjustment was needed.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

When reviewing the plant accounts it was noted that a retired vehicle from 2004 was not recorded. This adjustment is for this retirement and the opposite entry was shown on schedule W-08.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-21)

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

Customer contributions were received for the Theda Care & Sunset Ave projects. All other projects were completed using internal funds.

Water Services (Page W-22)

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

The water services installed were funded by SMU internal funds in the 2006 budget.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

The zero usage was confirmed.

Meters (Page W-23)

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

The 1" and smaller meters have been tested. SMU is in the process of changing these meters to automated meter reads (AMR). When the meters are changed at the customers premise, they are brought back to the testing facility and then tested for accuracy. Some of the meters have been salvaged.

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.

Station meteres are tested every year for accuracy. They are sent in for testing, therefore, newly tested meters are installed in their place.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	18,071,767	16,383,776	1
Total Sales of Electricity	18,071,767	16,383,776	
Other Operating Revenues			
Forfeited Discounts (450)	32,907	37,148	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	39,019	42,638	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	2,068	3,636	7
Total Other Operating Revenues	73,994	83,422	
Total Operating Revenues	18,145,761	16,467,198	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	15,376,279	13,660,219	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	241,801	278,472	10
Customer Accounts Expenses (901-905)	129,154	109,111	11
Sales Expenses (911-916)	5,308	6,510	12
Administrative and General Expenses (920-932)	482,222	404,109	13
Total Operation and Maintenance Expenses	16,234,764	14,458,421	
Other Expenses			
Depreciation Expense (403)	600,480	559,696	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	454,641	400,633	16
Total Other Expenses	1,055,121	960,329	
Total Operating Expenses	17,289,885	15,418,750	
NET OPERATING INCOME	855,876	1,048,448	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	32,907	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	32,907	
Miscellaneous Service Revenues (451):		
NONE	0	3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY-POLE CONTACTS	39,019	5
Total Rent from Electric Property (454)	39,019	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES-DISCOUNT ON SALES TAX	2,068	7
Total Other Electric Revenues (456)	2,068	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, 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 Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	0
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	0
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	15,376,279	13,660,219	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
Total Other Power Supply Expenses	15,376,279	13,660,219	
Total Power Production Expenses	15,376,279	13,660,219	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0		37
Load Dispatching (561)	0		38
Station Expenses (562)	0		39
Overhead Line Expenses (563)	0		40
Underground Line Expenses (564)	0		41
Miscellaneous Transmission Expenses (566)	0		42
Rents (567)	0		43
Maintenance Supervision and Engineering (568)	0		44
Maintenance of Structures (569)	0		45
Maintenance of Station Equipment (570)	0		46
Maintenance of Overhead Lines (571)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	28,104	28,725	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)	26,288	26,658	52
Overhead Line Expenses (583)	15,252	13,632	53
Underground Line Expenses (584)	32,954	36,896	54
Street Lighting and Signal System Expenses (585)	7,295	8,688	55
Meter Expenses (586)	4,112	16,577	56
Customer Installations Expenses (587)	6,134	4,767	57
Miscellaneous Distribution Expenses (588)	25,121	29,005	58
Rents (589)	1,533	1,504	59
Maintenance Supervision and Engineering (590)	0	1,478	60
Maintenance of Structures (591)	397	104	61
Maintenance of Station Equipment (592)	1,405	479	62
Maintenance of Overhead Lines (593)	49,861	73,026	63
Maintenance of Underground Lines (594)	27,378	25,387	64
Maintenance of Line Transformers (595)	11,129	7,821	65
Maintenance of Street Lighting and Signal Systems (596)	3,376	3,652	66
Maintenance of Meters (597)	1,462	73	67
Maintenance of Miscellaneous Distribution Plant (598)	0	0	68
Total Distribution Expenses	241,801	278,472	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	69
Meter Reading Expenses (902)	38,305	43,957	70
Customer Records and Collection Expenses (903)	90,207	64,231	71
Uncollectible Accounts (904)	642	923	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
Total Customer Accounts Expenses	129,154	109,111	
SALES EXPENSES			
Supervision (911)	0	0	74
Demonstrating and Selling Expenses (912)	0	0	75
Advertising Expenses (913)	5,308	6,510	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)	0	0	77
Total Sales Expenses	5,308	6,510	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	135,483	116,929	78
Office Supplies and Expenses (921)	30,633	30,026	79
Administrative Expenses Transferred -- Credit (922)	0	0	80
Outside Services Employed (923)	19,629	11,062	81
Property Insurance (924)	17,416	31,145	82
Injuries and Damages (925)	8,480	8,639	83
Employee Pensions and Benefits (926)	188,760	166,627	84
Regulatory Commission Expenses (928)	0	0	85
Duplicate Charges -- Credit (929)	0	0	86
Miscellaneous General Expenses (930)	28,913	21,820	87
Rents (931)		0	88
Maintenance of General Plant (932)	52,908	17,861	89
Total Administrative and General Expenses	482,222	404,109	
Total Operation and Maintenance Expenses	16,234,764	14,458,421	

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		272,594	253,137	1
Social Security	PAYROLL EXPENSES	32,317	30,038	2
Wisconsin Gross Receipts Tax	PREPAID FROM PRIOR YEAR'S PAYMENTS	144,782	112,540	3
PSC Remainder Assessment	REVENUES	14,650	14,781	4
Other (specify): CLEARED TO TRANSPORTATION EXP	BASED ON PLANT VALUES IN ACCTS 392 & 396	(9,702)	(9,863)	5
Total tax expense		454,641	400,633	

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			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210200				3
County tax rate	mills		5.731900				4
Local tax rate	mills		9.564900				5
School tax rate	mills		8.728400				6
Voc. school tax rate	mills		1.755800				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.991200				10
Less: state credit	mills		1.321200				11
Net tax rate	mills		24.670000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.564900				14
Combined School Tax Rate	mills		10.484200				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.049100				17
Total Tax Rate	mills		25.991200				18
Ratio of Local and School Tax to Total	dec.		0.771380				19
Total tax net of state credit	mills		24.670000				20
Net Local and School Tax Rate	mills		19.029952				21
Utility Plant, Jan. 1	\$	19,746,468	19,746,468				22
Materials & Supplies	\$	481,811	481,811				23
Subtotal	\$	20,228,279	20,228,279				24
Less: Plant Outside Limits	\$	3,080,831	3,080,831				25
Taxable Assets	\$	17,147,448	17,147,448				26
Assessment Ratio	dec.		0.835370				27
Assessed Value	\$	14,324,464	14,324,464				28
Net Local & School Rate	mills		19.029952				29
Tax Equiv. Computed for Current Year	\$	272,594	272,594				30
Tax Equivalent per 1994 PSC Report	\$	164,729					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	272,594					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 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

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	129,633		29
Overhead Conductors and Devices (356)	191,004		30
Underground Conduit (357)	725		31
Underground Conductors and Devices (358)	27,083		32
Roads and Trails (359)	0		33
Total Transmission Plant	348,445	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	43,975		34
Structures and Improvements (361)	115,449		35
Station Equipment (362)	2,089,221		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	858,461	21,460	38
Overhead Conductors and Devices (365)	1,262,496	32,129	39
Underground Conduit (366)	1,423,334	243,475	40
Underground Conductors and Devices (367)	4,162,742	511,571	41
Line Transformers (368)	2,376,660	89,284	42
Services (369)	193,777	66,684	43
Meters (370)	880,367	881,512	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,264,621	24,742	47
Total Distribution Plant	14,671,103	1,870,857	
GENERAL PLANT			
Land and Land Rights (389)	27,606		48
Structures and Improvements (390)	577,087		49
Office Furniture and Equipment (391)	57,280		50
Computer Equipment (391.1)	351,897	326,194	51
Transportation Equipment (392)	260,901		52
Stores Equipment (393)	23,548		53
Tools, Shop and Garage Equipment (394)	175,577	4,689	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)	344		129,289 29
Overhead Conductors and Devices (356)	5,016		185,988 30
Underground Conduit (357)			725 31
Underground Conductors and Devices (358)			27,083 32
Roads and Trails (359)			0 33
Total Transmission Plant	5,360	0	343,085
DISTRIBUTION PLANT			
Land and Land Rights (360)			43,975 34
Structures and Improvements (361)			115,449 35
Station Equipment (362)			2,089,221 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	29,600		850,321 38
Overhead Conductors and Devices (365)	72,235		1,222,390 39
Underground Conduit (366)			1,666,809 40
Underground Conductors and Devices (367)	116,041		4,558,272 41
Line Transformers (368)	4,803		2,461,141 42
Services (369)	25,379		235,082 43
Meters (370)	613,627		1,148,252 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	17,608		1,271,755 47
Total Distribution Plant	879,293	0	15,662,667
GENERAL PLANT			
Land and Land Rights (389)			27,606 48
Structures and Improvements (390)			577,087 49
Office Furniture and Equipment (391)			57,280 50
Computer Equipment (391.1)	94,300		583,791 51
Transportation Equipment (392)			260,901 52
Stores Equipment (393)			23,548 53
Tools, Shop and Garage Equipment (394)			180,266 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	63,443		55
Power Operated Equipment (396)	349,389		56
Communication Equipment (397)	84,215		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,970,943	330,883	
Total utility plant in service directly assignable	16,990,491	2,201,740	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	16,990,491	2,201,740	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			63,443 55
Power Operated Equipment (396)			349,389 56
Communication Equipment (397)			84,215 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	94,300	0	2,207,526
Total utility plant in service directly assignable	978,953	0	18,213,278
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	978,953	0	18,213,278

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 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

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,500		38
Overhead Conductors and Devices (365)	0	719	39
Underground Conduit (366)	3,529	15,347	40
Underground Conductors and Devices (367)	301,650	19,377	41
Line Transformers (368)	0		42
Services (369)	815,300	11,537	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	46,913	4,971	47
Total Distribution Plant	1,168,892	51,951	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
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)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			1,500 38
Overhead Conductors and Devices (365)			719 39
Underground Conduit (366)			18,876 40
Underground Conductors and Devices (367)			321,027 41
Line Transformers (368)			0 42
Services (369)			826,837 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			51,884 47
Total Distribution Plant	0	0	1,220,843
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	0	
Total utility plant in service directly assignable	1,168,892	51,951	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	1,168,892	51,951	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,220,843
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	1,220,843

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	64,999	2.80%	3,625	22
Overhead Conductors and Devices (356)	76,350	3.20%	6,032	23
Underground Conduit (357)	161	2.80%	20	24
Underground Conductors and Devices (358)	8,481	3.70%	1,002	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
352					0 19
353					0 20
354					0 21
355	344	264			68,016 22
356	5,016	1,130	39		76,275 23
357					181 24
358					9,483 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	149,991		10,679	
DISTRIBUTION PLANT				
Structures and Improvements (361)	76,731	3.00%	3,464	27
Station Equipment (362)	588,761	3.20%	66,855	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	509,767	3.90%	33,341	30
Overhead Conductors and Devices (365)	502,345	3.10%	38,518	31
Underground Conduit (366)	170,313	2.00%	30,901	32
Underground Conductors and Devices (367)	887,961	3.30%	143,897	33
Line Transformers (368)	725,821	3.30%	79,836	34
Services (369)	(2,937)	4.10%	8,752	35
Meters (370)	365,916	5.00%	50,716	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	449,137	5.10%	64,678	39
Total Distribution Plant	4,273,815		520,958	
GENERAL PLANT				
Structures and Improvements (390)	204,580	2.50%	14,427	40
Office Furniture and Equipment (391)	40,062	6.30%	3,608	41
Computer Equipment (391.1)	351,897	20.00%	28,052	42
Transportation Equipment (392)	228,611	14.30%	32,291	43
Stores Equipment (393)	21,716	4.00%	942	44
Tools, Shop and Garage Equipment (394)	104,019	6.70%	11,921	45
Laboratory Equipment (395)	34,843	6.70%	4,308	46
Power Operated Equipment (396)	349,391	10.00%	0	47
Communication Equipment (397)	17,260	6.70%	5,585	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	1,352,379		101,134	
Total accum. prov. directly assignable	5,776,185		632,771	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	5,360	1,394	39	0	153,955
361					80,195 27
362					655,616 28
363					0 29
364	29,600	11,226	2,925		505,207 30
365	72,235	10,581	13,495		471,542 31
366					201,214 32
367	116,041	4,702	1,892		913,007 33
368	4,803				800,854 34
369	25,379	6,606	4,586		(21,584) 35
370	613,627	3,474	2,040		(198,429) 36
371					0 37
372					0 38
373	17,608	3,174	4,429		497,462 39
	879,293	39,763	29,367	0	3,905,084
390					219,007 40
391					43,670 41
391.1	94,300				285,649 42
392					260,902 43
393					22,658 44
394					115,940 45
395					39,151 46
396					349,391 47
397					22,845 48
398					0 49
399					0 50
	94,300	0	0	0	1,359,213
	978,953	41,157	29,406	0	5,418,252

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--**

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>5,776,185</u></u>		<u><u>632,771</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	<u>978,953</u>	<u>41,157</u>	<u>29,406</u>	<u>0</u>	<u>5,418,252</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC --Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC --Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	29	3.90%	59	30
Overhead Conductors and Devices (365)	0	3.10%	11	31
Underground Conduit (366)	35	2.00%	224	32
Underground Conductors and Devices (367)	74,635	3.30%	10,274	33
Line Transformers (368)	0			34
Services (369)	424,515	4.10%	33,664	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	19,628	5.10%	2,519	39
Total Distribution Plant	518,842		46,751	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	0		0	
Total accum. prov. directly assignable	518,842		46,751	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364					88 30
365					11 31
366					259 32
367					84,909 33
368					0 34
369					458,179 35
370					0 36
371					0 37
372					0 38
373					22,147 39
	0	0	0	0	565,593
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	0	0	0	0	565,593

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Contributions--**

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>518,842</u></u>		<u><u>46,751</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	0	0	0	0	<u>565,593</u>

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)	0				0	1
7.2/12.5 kV (12kV)	24		4		20	2
14.4/24.9 kV (25kV)	0				0	3
Other:						
none	0				0	4
Underground Lines						
2.4/4.16 kV (4kV)	0				0	5
7.2/12.5 kV (12kV)	49		4		53	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)	0				0	9
7.2/12.5 kV (12kV)	23				23	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)	15				15	14
14.4/24.9 kV (25kV)	0				0	15
Other:						
none	0				0	16
Transmission System						
Pole Lines						
34.5 kV	7				7	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	6				6	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. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers		3
Total	0	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	6	11
Nonfarm	799	12
Total	805	13
Total customers on rural lines at end of year	805	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	39,411	Thursday	01/19/2006	09:00	23,527	1
February	02	40,036	Monday	02/06/2006	10:00	21,315	2
March	03	39,736	Friday	03/17/2006	00:00	22,979	3
April	04	38,804	Tuesday	04/18/2006	13:00	21,059	4
May	05	39,819	Tuesday	05/30/2006	13:00	22,654	5
June	06	37,910	Wednesday	06/21/2006	16:00	22,683	6
July	07	42,678	Monday	07/31/2006	15:00	24,796	7
August	08	42,882	Tuesday	08/01/2006	15:00	24,325	8
September	09	38,983	Tuesday	09/05/2006	11:00	21,727	9
October	10	38,896	Wednesday	10/04/2006	13:00	22,250	10
November	11	38,983	Thursday	11/16/2006	10:00	21,744	11
December	12	39,683	Monday	12/04/2006	12:00	22,861	12
Total		477,821				271,920	

System Name Shawano Municipal Utilities

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

Type of Reading	Supplier
60 minutes integrated	Badger Power Marketing Authority of WI

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	271,920	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	271,920	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	267,806	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	267,806	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	4,114	27
Total Energy Losses	4,114	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	1.5129%	29
Total Disposition of Energy	271,920	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL SALES	RG-1	4,124	32,993	1
Total Sales for Residential Sales		4,124	32,993	
Commercial & Industrial				
SMALL POWER SALES	CP-1	24	10,154	2
LARGE POWER TOD SALES	CP-2	27	46,827	3
INDUSTRIAL TOD SALES	CP-3	1	10,976	4
LARGE INDUSTRIAL TOD SALES	CP-4	3	132,510	5
GENERAL SALES	GS-1	1,185	15,789	6
LARGE GENERAL SALES	GS-2	88	16,314	7
INTERDEPARTMENTAL	MP-1	38	1,016	8
Total Sales for Commercial & Industrial		1,366	233,586	
Public Street & Highway Lighting				
FIELD LIGHTING	FL-1	3	63	9
PUBLIC STREET & HIGHWAY LIGHTING	MS-1	57	1,164	10
Total Sales for Public Street & Highway Lighting		60	1,227	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		5,550	267,806	

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)	
		2,447,633	364,911	2,812,544	1
0	0	2,447,633	364,911	2,812,544	
35,399	44,202	641,316	112,052	753,368	2
127,937	152,194	2,675,249	519,081	3,194,330	3
16,973	19,318	514,116	123,430	637,546	4
231,867	295,548	6,200,386	1,463,889	7,664,275	5
		1,298,165	174,144	1,472,309	6
49,443	61,821	1,015,199	177,819	1,193,018	7
		74,276	11,138	85,414	8
461,619	573,083	12,418,707	2,581,553	15,000,260	
1,264	4,467	24,975	739	25,714	9
		220,423	12,826	233,249	10
1,264	4,467	245,398	13,565	258,963	
				0	11
0	0	0	0	0	
462,883	577,550	15,111,738	2,960,029	18,071,767	

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	Badger Power Market				1
Point of Delivery	EAST WEST&LINE 5570				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	34500				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	477,821				6
Average load factor	77.9566%				7
Total Cost of Purchased Power	15,376,279				8
Average cost per kWh	0.0565				9
On-Peak Hours (if applicable)	2.81				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	9,138	14,389			12
February	8,346	12,969			13
March	9,344	13,635			14
April	7,918	13,141			15
May	8,961	13,693			16
June	8,669	14,014			17
July	8,367	16,429			18
August	9,876	14,449			19
September	7,999	13,728			20
October	8,729	13,521			21
November	8,597	13,147			22
December	8,519	14,342			23
Total kWh (000)	104,463	167,457			24

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

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	N/A form				1
Unit Identification	1				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.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
N/A form	Unit 1	a	1	1			1
						Total	<u><u>0</u></u>

HYDRAULIC GENERATING PLANTS (cont.)

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

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity				
					kW (n)	kVA (o)			
Total					0	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)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	IND 1	IND 2	Lincoln 2	Lincoln I	Wescott	1
Voltage--High Side	34,500	34,500	34,500	34,500	34,500	2
Voltage--Low Side	12,470	12,470	12,470	12,470	12,470	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	10,500	10,500	10,000	10,000	9,375	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	6,610	9,101	3,924	5,447	7,778	7
Dt and Hr of Such Maximum Demand	01/11/2006 03:00	07/31/2006 14:00	07/17/2006 15:00	07/31/2006 15:00	07/31/2006 17:00	8 9
Kwh Output	29,760,358	47,764,388	14,599,483	7,096,259	3,518,229	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	West					12
Voltage--High Side	34,500					13
Voltage--Low Side	12,470					14
Num. of Main Transformers in Operation	1					15
Total Capacity of Transformers in kVA	10,500					16
Number of Spare Transformers on Hand	0					17
15-Minute Maximum Demand in kW	3,986					18
Dt and Hr of Such Maximum Demand	01/05/2006 19:00					19 20
Kwh Output	2,114,524					21

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						22
Voltage--High Side						23
Voltage--Low Side						24
Num. of Main Transformers in Operation						25
Capacity of Transformers in kVA						26
Number of Spare Transformers on Hand						27
15-Minute Maximum Demand in kW						28
Dt and Hr of Such Maximum Demand						29
Kwh Output						30

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	5,646	1,252	95,195	1
Acquired during year	5,804	20	2,490	2
Total	11,450	1,272	97,685	3
Retired during year	4,954	4	160	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	6,496	1,268	97,525	6
Number end of year accounted for as follows:				7
In customers' use	5,651	1,128	81,632	8
In utility's use	38	20	1,560	9
				10
Locked meters on customers' premises				11
In stock	807	120	14,333	12
Total end of year	6,496	1,268	97,525	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				
NONE		1	1	1
Total		1	1	
Ornamental				
NONE		1	1	2
Total		1	1	
Other				
Sodium Vapor	100	168	82,992	3
Sodium Vapor	150	548	452,386	4
Sodium Vapor	250	381	628,420	5
Total		1,097	1,163,798	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Acct 586 decreased from 2005 because meters were purchased during 2006, but some were not installed at year end, therefore a credit was issued when capitalizing the purchased meters work order.

Acct 924 decreased because the City of Shawano received lower insurance quotes from a new supplier for 2006 coverages.

Acct 932 increased because of the maintenance contracts that were entered into for our automated meter reading software, the newly installed billing software and the general ledger software.

Acct 903 increased because of the extra monies paid to the staff for learning the newly installed billing software and the paperwork required to change the meters to the automated meter reading meters. These monies were overtime dollars paid to the staff as required by union contracts.

Acct 593 decreased because there were less storms and tree trimming required in 2006.

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

If Additions for any Accounts exceed \$100,000, please explain.

Acct 391.1 had additions greater than the \$100,000 because of the 2005 budgeted projects that were completed and closed in 2006. The 2005 projects that were approved were for purchasing and installing new computer hardware and software for the customer billing system and the updated general ledger system. Also, a new system was purchased for the automated meter readings to be obtained from the meters that were installed on the customer premises.

Acct 366 & 367 had additions greater than the \$100,000 because of the budgeted projects that were approved to convert the overhead areas to underground. Also, included in this account are new extensions.

If Retirements for any Accounts exceed \$100,000, please explain.

Acct 367 had retirements that exceeded \$100,000 because of the auto switch retired @ WTP in the amount of \$21,500 and the primary urd river crossing cable that was retired amounting to \$71,000.

If Plant in Service Additions, Account 370, are greater than zero AND Number of Watt-Hour Meters Acquired during year on the Electric Meters & Line Transformers schedule are zero, please explain.

In 2005, SMU was in the process of installing automated meter readers for the electric meters. This project's dollars were accumulated in a work order that was open at year end 2005. During 2006 the meters that were purchased in 2005 and some added in 2006 were capitalized along with the meters that were removed being retired. The salvage monies that were received were recognized in 2006.

ELECTRIC OPERATING SECTION FOOTNOTES

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

If Plant in Service Retirements, Account 370, are greater than zero AND Number of Watt-Hour Meters Retired during year on the Electric Meters & Line Transformers schedule are zero, please explain.

The meters that were replaced with the above mentioned AMR meter installation project were retired at year end.

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

If End of Year Balance is less than zero, please explain.

Acct 369: In 2003, when plant financed by the utility and contributed plant were broken out the amount of depreciation was also more than the plant balance. The adjusting accounting entries did not take this effect into correlation for balancing, thus the continuing credit balance at year end.

Acct 370 has a credit balance because of all the electric meters that were retired with conjunction with the automated meter read meters that were installed in 2005 and 2006, but recognized when the work order was closed in 2006.

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Acct 392 has an accumulated provision for depreciation balance at year end of \$260,902 compared to the plant in service balance of \$260,901; this is due to rounding.

Acc 396 has an accumulated provision for depreciation balance at year end of \$349,391 compared to the plant in service balance of \$349,389; this is due to rounding.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	1,531,958	1,508,337	1
Total Sewage Operating Revenues	1,531,958	1,508,337	
Other Operating Revenues			
Forfeited Discounts (631)	7,576	8,156	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	0	0	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	7,576	8,156	
Total Operating Revenues	1,539,534	1,516,493	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	870,829	827,476	8
Maintenance Expenses (831-834)	71,919	82,951	9
Customer Accounting & Collection Expenses (840-843)	56,754	49,395	10
Administrative and General Expenses (850-857)	172,773	160,134	11
Total Operation and Maintenance Expenses	1,172,275	1,119,956	
Other Operating Expenses			
Depreciation Expense (403)	125,477	128,309	12
Amortization Expense (404)	0	0	13
Taxes (408)	15,768	15,576	14
Total Other Operating Expenses	141,245	143,885	
Total Operating Expenses	1,313,520	1,263,841	
NET OPERATING INCOME	226,014	252,652	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	2,986	136,331	970,227	5
Commercial Revenues	402	68,141	401,860	6
Industrial Revenues	31	10,045	55,108	7
Revenues from Public Authorities	62	18,706	104,067	8
Total Measured Service to General Customers (622)	3,481	233,223	1,531,262	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)				
Interdepartmental Service (626)	2	76	696	12
Total Sewage Operating Revenues	3,483	233,299	1,531,958	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
CITY OF SHAWANO (SEWER #1)	0	0	0	0	1
CITY OF SHAWANO (SEWER #2)	732	0	0	0	2
PIT SAMPLES	0	0	0	0	3

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
Customers Forfeited Discounts (631):		
Customer late payment charges	7,576	1
Other (specify):		
NONE	0	2
Total Customers Forfeited Discounts (631)	7,576	
Servicing of Customers Laterals (632):		
NONE	0	3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE	0	4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE	0	5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE	0	6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE	0	7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	0		1
Power and Fuel for Pumping (821)	21,807	18,452	2
Power and Fuel for Aeration Equipment (822)	0		3
Chlorine (823)	0		4
Phosphorous Removal Chemicals (824)	0		5
Sludge Conditioning Chemicals (825)	0		6
Other Chemicals for Sewage Treatment (826)	0		7
Other Operating Supplies and Expenses (827)	849,022	809,024	8
Transportation Expenses (828)	0		9
Rents (829)	0		10
Total Operation Expenses	870,829	827,476	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	47,251	65,793	11
Maintenance of Collection System Pumping Equipment (832)	12,752	11,815	12
Maintenance of Treatment and Disposal Plant Equipment (833)	0	0	13
Maintenance of General Plant Structures and Equipment (834)	11,916	5,343	14
Total Maintenance Expenses	71,919	82,951	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	44,130	35,591	15
Flat Rate Inspections (841)	0	0	16
Meter Reading (842)	12,489	13,804	17
Uncollectible Accounts (843)	135	0	18
Total Customer Accounting & Collection Expenses	56,754	49,395	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	57,532	53,039	19
Office Supplies and Expenses (851)	12,148	11,894	20
Outside Services Employed (852)	5,914	9,662	21
Insurance Expense (853)	10,894	13,086	22
Employees Pensions and Benefits (854)	49,380	46,137	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)	0	0	24
Miscellaneous General Expenses (856)	7,746	4,340	25
Rents (857)	29,159	21,976	26
Total Administrative and General Expenses	172,773	160,134	
Total Operation and Maintenance Expenses	1,172,275	1,119,956	

TAXES (ACCT. 408 - SEWER)

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)	
Social Security	PAYROLL EXPENSES	9,394	9,023	1
Local and School Tax Equivalent on Meters Charged by Water Department		5,018	5,061	2
PSC Remainder Assessment	PRIOR YEAR'S REVENUES	1,356	1,492	3
Other (specify): NONE		0	0	4
Total tax expense		15,768	15,576	

SEWER 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	2,927,954	104,023	7
Interceptor Mains and Accessories (314)	364,185		8
Force Mains (315)	494,403		9
Other Collecting System Equipment (316)	0		10
Total Collection System	3,786,542	104,023	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	223,773	11,215	12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	234,750	74,591	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	1,688		16
Total Collection System Pumping Installations	460,211	85,806	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	13,539		26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)	639		3,031,338	7
Interceptor Mains and Accessories (314)			364,185	8
Force Mains (315)			494,403	9
Other Collecting System Equipment (316)			0	10
Total Collection System	639	0	3,889,926	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)	8,000		226,988	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)	22,414		286,927	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			1,688	16
Total Collection System Pumping Installations	30,414	0	515,603	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			13,539	26

**SEWER 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	13,539	0	
GENERAL PLANT			
Land and Land Rights (370)	8,587		29
Structures and Improvements (371)	162,563		30
Office Furniture and Equipment (372)	30,938		31
Computer Equipment (372.1)	147,896	130,425	32
Transportation Equipment (373)	123,583		33
Other General Equipment (379)	295,194	4,646	34
Other Tangible Property (390)	0		35
Total General Plant	768,761	135,071	
Total utility plant in service directly assignable	5,029,053	324,900	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	5,029,053	324,900	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	13,539
GENERAL PLANT			
Land and Land Rights (370)			8,587 29
Structures and Improvements (371)			162,563 30
Office Furniture and Equipment (372)			30,938 31
Computer Equipment (372.1)	65,486		212,835 32
Transportation Equipment (373)		(3,071)	120,512 33
Other General Equipment (379)	3,397		296,443 34
Other Tangible Property (390)			0 35
Total General Plant	68,883	(3,071)	831,878
Total utility plant in service directly assignable	99,936	(3,071)	5,250,946
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	99,936	(3,071)	5,250,946

SEWER 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	901,837	9,342	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	901,837	9,342	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	17,000		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	35,938		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	52,938	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			911,179 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	911,179
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			17,000 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			35,938 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	52,938
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

**SEWER 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	954,775	9,342	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	954,775	9,342	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	964,117
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	964,117

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	561	0	0	0	561	1
6.000	2,773	0	0	0	2,773	2
8.000	190,032	2,413	639	0	191,806	3
10.000	15,225	92	0	0	15,317	4
12.000	27,446	0	0	0	27,446	5
15.000	6,252	0	0	0	6,252	6
18.000	12,472	0	0	0	12,472	7
24.000	8,064	0	0	0	8,064	8
36.000	3,510	0	0	0	3,510	9
Total Utility	266,335	2,505	639	0	268,201	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Acct 831 decreased because there were less main breaks during 2006.

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)

If Additions for any Accounts exceed \$100,000, please explain.

Acct 313 increased because of the Wescott St replacement project.

Acct 372.1 increased because of the purchase and capitilazation of the new billing and general ledger systems that were installed in 2005 and finalized in 2006.

If Adjustments for any account are nonzero, please explain.

Acct 373 had an adjusted amount because of a vehicle that was not retired in 2004 and the correcting entry was posted in 2006.

Sewer Mains (Page S-12)

If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).

The addition of the 10" sewer mains on Wescott St were done through operations.

The addition of the 8" sewer mains were financed through a customer contribution of \$7000 for 212 ft added and the balance was done through operations.
