



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, 2007

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

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

SIGNATURE PAGE

I NANCY SCHAUER of
(Person responsible for accounts)

SHAWANO MUNICIPAL UTILITIES, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/31/2008
(Date)

FINANCIAL MANAGER
(Title)

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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: nschauer@shawano.com

Utility employee in charge of correspondence concerning this report:

Name: MRS RHONDA K WAGNER

Title: ACCOUNTANT

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

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

Name: MR ROBERT KURKIEWICZ

Title: COMMISSION PRESIDENT

Office Address:
411 W 1ST ST
SHAWANO, WI 54166

Telephone: (920) 246 - 2690

Fax Number:

E-mail Address: kurkiewicz@yahoo.com

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

IDENTIFICATION AND OWNERSHIP

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

Name: KAREN KERBER

Title: AUDITOR

Office Address: KERBER, ROSE & ASSOCIATES, S.C.
115 E 5TH ST
SHAWANO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address: kkerber@kerberrose.com

Date of most recent audit report: 2/22/2008

Period covered by most recent audit: 2007

Names and titles of utility management including manager or superintendent:

Name: MR LARRY BOCOCK

Title: INTERIM GENERAL MANAGR

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

Telephone: (715) 526 - 7720

Fax Number: (715) 524 - 3708

E-mail Address: lbocock@shawanonet.net

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

Name of utility commission/committee: SHAWANO MUNICIPAL UTILITIES COMMISSIONERS

Names of members of utility commission/committee:

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

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

IDENTIFICATION AND OWNERSHIP

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)	23,217,771	20,911,769	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	20,034,298	17,882,150	2
Depreciation Expense (403)	1,174,738	949,625	3
Amortization Expense (404-407)	29,166	0	4
Taxes (408)	651,281	642,163	5
Total Operating Expenses	21,889,483	19,473,938	
Net Operating Income	1,328,288	1,437,831	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,328,288	1,437,831	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	6,631	15,191	7
Income from Nonutility Operations (417)	4,809	2,716	8
Nonoperating Rental Income (418)	9,993	9,890	9
Interest and Dividend Income (419)	200,688	71,867	10
Miscellaneous Nonoperating Income (421)	37,320	157,973	11
Total Other Income	259,441	257,637	
Total Income	1,587,729	1,695,468	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(38,747)	(38,747)	12
Other Income Deductions (426)	92,570	90,372	13
Total Miscellaneous Income Deductions	53,823	51,625	
Income Before Interest Charges	1,533,906	1,643,843	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	137,352	142,956	14
Amortization of Debt Discount and Expense (428)	5,204	7,181	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	525	5,175	17
Other Interest Expense (431)	2,587	3,052	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	145,668	158,364	
Net Income	1,388,238	1,485,479	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	29,862,833	28,036,677	20
Balance Transferred from Income (433)	1,388,238	1,485,479	21
Miscellaneous Credits to Surplus (434)	973,159	409,339	22
Miscellaneous Debits to Surplus--Debit (435)	10,012	64,060	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	14,176	4,602	25
Total Unappropriated Earned Surplus End of Year (216)	32,200,042	29,862,833	

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	23,217,771		23,217,771	1
Total (Acct. 400):	23,217,771	0	23,217,771	
Operation and Maintenance Expense (401-402):				
Derived	20,034,298		20,034,298	2
Total (Acct. 401-402):	20,034,298	0	20,034,298	
Depreciation Expense (403):				
Derived	1,174,738		1,174,738	3
Total (Acct. 403):	1,174,738	0	1,174,738	
Amortization Expense (404-407):				
Derived	29,166		29,166	4
Total (Acct. 404-407):	29,166	0	29,166	
Taxes (408):				
Derived	651,281		651,281	5
Total (Acct. 408):	651,281	0	651,281	
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:	1,328,288	0	1,328,288	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	6,631		6,631	8
Total (Acct. 415-416):	6,631	0	6,631	
Income from Nonutility Operations (417):				
LAND RENTS	4,809		4,809	9
Total (Acct. 417):	4,809	0	4,809	
Nonoperating Rental Income (418):				
BADGER POWER MARKETING RENT	4,581		4,581	10
OLD CITY HALL BLDG (RENT-DEPR)	5,412		5,412	11
Total (Acct. 418):	9,993	0	9,993	

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	200,688	0	200,688 12
Total (Acct. 419):	200,688	0	200,688
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	0	0 13
Contributed Plant - Sewer	██████████	0	0 14
Contributed Plant - Electric	██████████	37,245	37,245 15
WELL PERMITS	75	0	75 16
Total (Acct. 421):	75	37,245	37,320
TOTAL OTHER INCOME:	222,196	37,245	259,441

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	██████████	28,778	28,778 19
Depreciation Expense on Contributed Plant - Sewer	██████████	15,616	15,616 20
Depreciation Expense on Contributed Plant - Electric	██████████	48,176	48,176 21
NONE	0	0	0 22
Total (Acct. 426):	0	92,570	92,570
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(38,747)	92,570	53,823

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	137,352	██████████	137,352 23
Total (Acct. 427):	137,352	0	137,352
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	5,204	██████████	5,204 24
Total (Acct. 428):	5,204	0	5,204
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	525		525 26
Total (Acct. 430):	525	0	525
Other Interest Expense (431):			
Derived	2,587		2,587 27
Total (Acct. 431):	2,587	0	2,587
Interest Charged to Construction--Cr. (432):			
NONE	0		0 28
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	145,668	0	145,668
NET INCOME:	1,443,563	(55,325)	1,388,238
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	26,381,089	3,481,744	29,862,833 29
Total (Acct. 216):	26,381,089	3,481,744	29,862,833
Balance Transferred from Income (433):			
Derived	1,443,563	(55,325)	1,388,238 30
Total (Acct. 433):	1,443,563	(55,325)	1,388,238
Miscellaneous Credits to Surplus (434):			
INVESTMENT IN BADGER POWER MARKETING	973,159	0	973,159 31
Total (Acct. 434):	973,159	0	973,159
Miscellaneous Debits to Surplus--Debit (435):			
CONTRIBUTION CORRECTION	10,012	0	10,012 32
Total (Acct. 435)--Debit:	10,012	0	10,012
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 33
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
APPROP OF INC TO MUNICIPALITY	14,176	0	14,176 34
Total (Acct. 439)--Debit:	14,176	0	14,176
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	28,773,623	3,426,419	32,200,042

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	8,497	25,254	13,188		46,939	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	4,499	18,033	6,919		29,451	3
Materials	823	965			1,788	4
Taxes					0	5
Other (list by major classes):						
TRANSPORTATION EXP'S	904	3,889	4,276		9,069	6
Total costs and expenses	6,226	22,887	11,195	0	40,308	
Net income (or loss)	2,271	2,367	1,993	0	6,631	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,250,324	20,481,186	1,486,261	0	23,217,771	1
Less: interdepartmental sales	1,721	94,714	608	0	97,043	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.)	34,480				34,480	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	434	541	1,103		2,078	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,213,689	20,385,931	1,484,550	0	23,084,170	

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	148,852	42,404	191,256	1
Electric operating expenses	365,536	104,131	469,667	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	110,108	31,367	141,475	5
Merchandising and jobbing	15,193	4,328	19,521	6
Other nonutility expenses			0	7
Water utility plant accounts	56,457	16,083	72,540	8
Electric utility plant accounts	164,755	46,933	211,688	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	10,340	2,946	13,286	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	248,192	(248,192)	0	18
All other accounts			0	19
Total Payroll	1,119,433	0	1,119,433	

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)	38,700,713	37,690,789	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	10,296,855	9,497,883	2
Net Utility Plant	28,403,858	28,192,906	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	28,403,858	28,192,906	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	381,000	381,000	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	246,026	239,798	6
Net Nonutility Property	134,974	141,202	
Investment in Municipality (123)	0	0	7
Other Investments (124)	5,019,369	4,051,910	8
Special Funds (125-128)	488,978	427,639	9
Total Other Property and Investments	5,643,321	4,620,751	
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)	1,549,960	1,393,657	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,079,887	1,961,663	15
Other Accounts Receivable (143)	60,485	34,742	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	435,309	463,522	18
Materials and Supplies (151-163)	464,328	399,227	19
Prepayments (165)	175,373	154,275	20
Interest and Dividends Receivable (171)	32,371	8,924	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	4,798,313	4,416,610	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	36,070	41,274	24
Other Deferred Debits (182-186)	236,481	143,781	25
Total Deferred Debits	272,551	185,055	
Total Assets and Other Debits	39,118,043	37,415,322	

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	2,151,315	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	32,200,042	29,862,833	28
Total Proprietary Capital	34,351,357	32,014,148	
LONG-TERM DEBT			
Bonds (221-222)	2,753,455	2,888,856	29
Advances from Municipality (223)	0	210,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,753,455	3,098,856	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	456,185	751,155	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	98,599	63,084	35
Taxes Accrued (236)	429,856	436,041	36
Interest Accrued (237)	35,652	37,907	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	25,814	25,738	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
Total Current and Accrued Liabilities	1,046,106	1,313,925	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	58,655	64,723	43
Other Deferred Credits (253)	908,470	923,670	44
Total Deferred Credits	967,125	988,393	
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	39,118,043	37,415,322	

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	11,345,718	6,220,044	0	20,125,027	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)	10,044,501	5,485,521	0	19,020,231	2
Utility Plant in Service - Contributed Plant (101.2)	1,728,522	964,117	0	1,256,444	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)	0	7,625		193,752	9
Total Utility Plant	11,773,023	6,457,263	0	20,470,427	
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)	1,857,885	1,436,154	0	5,795,678	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	373,476	219,893	0	613,769	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	2,231,361	1,656,047	0	6,409,447	
Net Utility Plant	9,541,662	4,801,216	0	14,060,980	

**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)	1,679,980	1,285,083	5,418,252		8,383,315	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	272,014	182,169	720,555		1,174,738	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	29,765	(29,765)			0	6
Accruals charged other						7
accounts (specify):						8
cleared to transportation	6,488	6,815	(1)		13,302	9
Salvage	1,614		216,684		218,298	10
Other credits (specify):						11
amortization-water meters replaced	145,831	0	0		145,831	12
					0	13
					0	14
					0	15
Total credits	455,712	159,219	937,238	0	1,552,169	16
Debits during year						17
Book cost of plant retired	274,247	8,148	527,553		809,948	18
Cost of removal	3,560		32,259		35,819	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	277,807	8,148	559,812	0	845,767	25
Balance end of year (111.1)	1,857,885	1,436,154	5,795,678	0	9,089,717	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)	344,698	204,277	565,593		1,114,568	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	28,778	15,616	48,176		92,570	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	28,778	15,616	48,176	0	92,570	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)	373,476	219,893	613,769	0	1,207,138	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)	239,798	6,228		246,026	3
Net Nonutility Property	141,202	(6,228)	0	134,974	

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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			446,237		446,237	378,237	3
Total Electric Utility					446,237	378,237	

Account	Total End of Year	Amount Prior Year	
Electric utility total	446,237	378,237	1
Water utility (154)	17,531	20,430	2
Sewer utility (154)	560	560	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	464,328	399,227	

**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	41,274	-5204	36,070	1
Total			<u><u>36,070</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	2,151,315	1
Changes during year (explain):		
NONE	0	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%	148,455	1
2002 REVENUE BOND ISSUE	04/01/2002	05/01/2021	5.06%	2,605,000	2
Total Bonds (Account 221):				2,753,455	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 2,753,455

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)					
N/A	00/00/0000	00/00/0000	0.00%	0	1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	436,041	1
Accruals:		
Charged water department expense	172,189	2
Charged electric department expense	459,640	3
Charged sewer department expense	19,452	4
Other (explain):		
cleared to transportation	12,726	5
Total Accruals and other credits	664,007	
Taxes paid during year:		
County, state and local taxes	436,041	6
Social Security taxes	56,858	7
PSC Remainder Assessment	24,471	8
Other (explain):		
Gross Receipts Tax	152,822	9
Total payments and other debits	670,192	
Balance end of year	429,856	

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	699	4,011	4,056	654	2
2002 REV BOND	22,849	133,341	134,279	21,911	3
Subtotal	23,548	137,352	138,335	22,565	
Advances from Municipality (223)					
CITY OF SHAWANO GO BOND ISSUE	2,625	525	3,150	0	4
Subtotal	2,625	525	3,150	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	11,734	2,587	1,234	13,087	6
NONE	0			0	7
Subtotal	11,734	2,587	1,234	13,087	
Total	37,907	140,464	142,719	35,652	

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):		
TWIG'S BEVERAGE	67,422	2
BADGER POWER MARKETING AUTHORITY OF WI INC	4,951,947	3
Total (Acct. 124):	5,019,369	
Sinking Funds (125):		
2002 BOND REDEMPTION FUND	157,017	4
2002 BOND RESERVE	331,961	5
Total (Acct. 125):	488,978	
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	119,399	11
Electric	1,802,958	12
Sewer (Regulated)	157,530	13
Other (specify):		
NONE	0	14
Total (Acct. 142):	2,079,887	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	15
Merchandising, jobbing and contract work	18,878	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	39,777	17
TAX ROLL RECEIPTS	1,830	18
Total (Acct. 143):	60,485	
Receivables from Municipality (145):		
TAX ROLL RECEIPTS	36,229	19
MERCHANDISING, JOBBING & CONTRACT WORK	18,131	20
DALTON LAND PURCHASE	380,949	21
Total (Acct. 145):	435,309	
Prepayments (165):		
PREPAID INSURANCE	347	22
PREPAID GROSS RECEIPTS TAX	175,026	23
Total (Acct. 165):	175,373	
Extraordinary Property Losses (182):		
UNAMORTIZED LOSS ON WATER METERS	116,663	24
Total (Acct. 182):	116,663	
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	119,818	28
Total (Acct. 186):	119,818	
Payables to Municipality (233):		
NONE	0	29
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	619,949	30
EMPLOYEE ACCRUED COMPENSATED ABSCENCES-SICK LEAVE & VAC	260,444	31
PUBLIC BENEFITS	28,077	32
Total (Acct. 253):	908,470	

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)	9,841,081	18,616,754	5,368,233	0	33,826,068	1
Materials and Supplies	18,980	412,237	560	0	431,777	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,768,932	5,606,965	1,360,618	0	8,736,515	4
Customer Advances for Construction					0	5
Regulatory Liability	197,153	321,759	120,409	0	639,321	6
NONE					0	7
Average Net Rate Base	7,893,976	13,100,267	3,887,766	0	24,882,009	
Net Operating Income	306,411	918,130	103,747	0	1,328,288	8
Net Operating Income as a percent of						
Average Net Rate Base	3.88%	7.01%	2.67%	N/A	5.34%	

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	203,128	331,510	124,058	0	658,696	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	191,179	312,009	116,761	0	619,949	

FINANCIAL SECTION FOOTNOTES

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

General footnotes

Shawano Municipal Utilities owed monies at the end of 2006. This note was paid off on May 1, 2007. Therefore; the \$525 dollars are shown.

Shawano Municipal Utilities owes interest on the deposits that we have received from our utility customers. The \$2587 is the calculated interest expense with regards to these deposit monies.

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.

Shawano Municipal Utilities owed monies at the end of 2006. This note was paid off on May 1, 2007. Therefore; the \$525 dollars are shown.

Shawano Municipal Utilities owes interest on the deposits that we have received from our utility customers. The \$2587 is the calculated interest expense with regards to these deposit monies.

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.

Shawano Municipal Utilities owed monies at the end of 2006. This note was paid off on May 1, 2007. Therefore; the \$525 dollars are shown.

Shawano Municipal Utilities owes interest on the deposits that we have received from our utility customers. The \$2587 is the calculated interest expense with regards to these deposit monies.

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

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

On November 13, 2007 a letter was sent from the PSC with regards to our water rate application filing: 5350-WR-104. In this letter the water meters that were replaced were to be amortized over 5 years beginning in 2007. The original amount was \$145,829 less the \$29,166 annual amortization equals a balance of \$116,663 and four years left on the amortization schedule.

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, 2007, five years remain on this authorization.

FINANCIAL SECTION FOOTNOTES

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

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 and Charter were issued on December 1, 2007. The amount of the two billings totaled \$39,777. This billed amount is by a signed contract with both companies that follows the FERC methodology for billing purposes.

In acct 143 the merchandising, jobbing and contract work amounted to \$18,878. The 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 and book work.

In acct 145 the merchandising, jobbing and contract work amounted to \$18,131. The bulk of this amount was a billing to the City of Shawano for insurance monies that were to be received for power outages to the elevator and repairs to a vehicle that was in an accident.

In acct 145 is the Dalton Land Purchase in the amount of \$380,949. 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 \$36,229 for the electric, water and sewer customer bills that were assessed to the property owners accounts as of November 1, 2007. They were subsequently placed on the property owner's tax bill as a special assessment by the City of Shawano.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,201,779	1,195,003	1
Total Sales of Water	1,201,779	1,195,003	
Other Operating Revenues			
Forfeited Discounts (470)	5,771	4,915	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	8,294	3,955	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	34,480	22,601	6
Total Other Operating Revenues	48,545	31,471	
Total Operating Revenues	1,250,324	1,226,474	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	13,699	12,201	7
Pumping Expenses (620-633)	88,398	87,968	8
Water Treatment Expenses (640-652)	19,049	12,205	9
Transmission and Distribution Expenses (660-678)	80,924	103,988	10
Customer Accounts Expenses (901-905)	50,320	60,225	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	218,154	198,524	13
Total Operation and Maintenance Expenses	470,544	475,111	
Other Operating Expenses			
Depreciation Expense (403)	272,014	223,668	14
Amortization Expense (404-407)	29,166	0	15
Taxes (408)	172,189	171,754	16
Total Other Operating Expenses	473,369	395,422	
Total Operating Expenses	943,913	870,533	
NET OPERATING INCOME	306,411	355,941	

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	3,205	152,587	458,354	4
Commercial	439	79,498	144,185	5
Industrial	36	197,852	182,862	6
Total Metered Sales to General Customers (461)	3,680	429,937	785,401	
Private Fire Protection Service (462)	44		37,007	7
Public Fire Protection Service (463)	3,487		300,296	8
Other Sales to Public Authorities (464)	61	63,852	77,354	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	8	605	1,721	12
Total Sales of Water	7,280	494,394	1,201,779	

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		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	300,296	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	300,296	
Forfeited Discounts (470):		
Customer late payment charges	5,771	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	5,771	
Miscellaneous Service Revenues (471):		
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENT FROM WATER PROPERTY-CHARTER	8,294	8
Total Rents from Water Property (472)	8,294	
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	34,480	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	34,480	

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)	13,699	12,201	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	13,699	12,201	
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)	53,794	54,765	17
Pumping Labor and Expenses (624)	22,224	23,347	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	8,562	4,084	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	170	160	23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	3,648	5,612	25
Total Pumping Expenses	88,398	87,968	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	4,683	3,567	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)	9,749	7,857	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)	4,617	781	33
Total Water Treatment Expenses	19,049	12,205	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)	1,076	3,528	35
Transmission and Distribution Lines Expenses (662)	9,260	19,709	36
Meter Expenses (663)	(9,580)	6,558	37
Customer Installations Expenses (664)	12,559	11,057	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)	3,523	180	43
Maintenance of Transmission and Distribution Mains (673)	12,985	33,515	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	42,248	25,787	46
Maintenance of Meters (676)	18	0	47
Maintenance of Hydrants (677)	8,835	3,654	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	80,924	103,988	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	396	0	50
Meter Reading Labor (902)	6,389	12,945	51
Customer Records and Collection Expenses (903)	41,534	44,559	52
Uncollectible Accounts (904)	434	119	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)	1,567	2,602	54
Total Customer Accounts Expenses	50,320	60,225	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	68,131	71,507	56
Office Supplies and Expenses (921)	12,238	14,151	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	9,094	10,409	59
Property Insurance (924)	8,821	2,903	60
Injuries and Damages (925)	3,628	3,844	61
Employee Pensions and Benefits (926)	68,306	71,013	62
Regulatory Commission Expenses (928)	4,124	0	63
Duplicate Charges--Credit (929)	3,128	4,606	64
Miscellaneous General Expenses (930)	7,866	10,716	65
Rents (931)		0	66
Maintenance of General Plant (932)	39,074	18,587	67
Total Administrative and General Expenses	218,154	198,524	
Total Operation and Maintenance Expenses	470,544	475,111	

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		166,780	163,447	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,028	5,018	2
Net property tax equivalent		158,752	158,429	
Social Security	PAYROLL EXPENSES	13,066	13,543	3
PSC Remainder Assessment	REVENUES	1,412	1,065	4
Other (specify): CLEARED TO TRANSPORTATION	BASED ON PLANT ACCT W392	(1,041)	(1,283)	5
Total tax expense		172,189	171,754	

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		0.210000				3
County tax rate	mills		5.765300				4
Local tax rate	mills		9.565000				5
School tax rate	mills		8.386700				6
Voc. school tax rate	mills		1.810600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.737600				10
Less: state credit	mills		1.431900				11
Net tax rate	mills		24.305700				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.565000				14
Combined School Tax Rate	mills		10.197300				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.762300				17
Total Tax Rate	mills		25.737600				18
Ratio of Local and School Tax to Total	dec.		0.767838				19
Total tax net of state credit	mills		24.305700				20
Net Local and School Tax Rate	mills		18.662833				21
Utility Plant, Jan. 1	\$	11,345,718	11,345,718				22
Materials & Supplies	\$	20,430	20,430				23
Subtotal	\$	11,366,148	11,366,148				24
Less: Plant Outside Limits	\$	310,269	310,269				25
Taxable Assets	\$	11,055,879	11,055,879				26
Assessment Ratio	dec.		0.808300				27
Assessed Value	\$	8,936,467	8,936,467				28
Net Local & School Rate	mills		18.662833				29
Tax Equiv. Computed for Current Year	\$	166,780	166,780				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)	\$	166,780					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)	4,183,487	217,864	27
Fire Mains (344)	0		28
Services (345)	689,959	40,337	29
Meters (346)	1,064,331	296,547	30
Hydrants (348)	473,170	47,826	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,446,479	602,574	
GENERAL PLANT			
Land and Land Rights (389)	7,553		33
Structures and Improvements (390)	166,281	31,343	34
Office Furniture and Equipment (391)	24,540	12,581	35
Computer Equipment (391.1)	237,963	31,526	36
Transportation Equipment (392)	69,022		37
Stores Equipment (393)	7,155		38
Tools, Shop and Garage Equipment (394)	46,892	3,062	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	670,937	78,512	
Total utility plant in service directly assignable	9,637,662	681,086	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,637,662	681,086	

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)	8,143		4,393,208	27
Fire Mains (344)			0	28
Services (345)	947		729,349	29
Meters (346)	260,472		1,100,406	30
Hydrants (348)	1,256		519,740	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	270,818	0	7,778,235	
GENERAL PLANT				
Land and Land Rights (389)			7,553	33
Structures and Improvements (390)			197,624	34
Office Furniture and Equipment (391)	492		36,629	35
Computer Equipment (391.1)			269,489	36
Transportation Equipment (392)			69,022	37
Stores Equipment (393)			7,155	38
Tools, Shop and Garage Equipment (394)	2,937		47,017	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	3,429	0	746,020	
Total utility plant in service directly assignable	274,247	0	10,044,501	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	274,247	0	10,044,501	

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)	1,270,315		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	1,728,522	0	
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	1,728,522	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,728,522	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 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)	70,617	2.90%	13,796	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	8,491	2.20%	956	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	79,108		14,752	
PUMPING PLANT				
Structures and Improvements (321)	79,754	3.20%	11,652	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	51,632	10.00%	16,105	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	56,851	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	188,237		47,234	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	13,278	6.00%	1,190	17
Total Water Treatment Plant	13,278		1,190	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	139,311	1.90%	19,623	19
Transmission and Distribution Mains (343)	491,354	1.30%	55,749	20
Fire Mains (344)	0			21
Services (345)	204,572	2.90%	20,580	22
Meters (346)	191,314	5.50%	59,530	23
Hydrants (348)	67,423	2.20%	10,922	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					84,413 4
315					0 5
316					9,447 6
317					0 7
	0	0	0	0	93,860
321					91,406 8
322					0 9
323					67,737 10
324					0 11
325					76,328 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	235,471
331					0 16
332					14,468 17
	0	0	0	0	14,468
341					0 18
342					158,934 19
343	8,143		78		539,038 20
344					0 21
345	947				224,205 22
346	260,472	2,216	536	145,829	134,521 23
348	1,256	1,344			75,745 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	1,093,974		166,404	
GENERAL PLANT				
Structures and Improvements (390)	58,678	3.30%	6,004	26
Office Furniture and Equipment (391)	12,217	5.80%	1,774	27
Computer Equipment (391.1)	85,930	20.00%	50,745	28
Transportation Equipment (392)	62,534	13.30%	6,488	29
Stores Equipment (393)	7,155	5.80%		30
Tools, Shop and Garage Equipment (394)	30,665	5.80%	2,723	31
Laboratory Equipment (395)	2,757	5.80%	275	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	17,642	10.00%	2,138	34
SCADA Equipment (397.1)	27,805	10.00%	8,542	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	305,383		78,689	
Total accum. prov. directly assignable	1,679,980		308,269	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,679,980		308,269	

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
	<u>270,818</u>	<u>3,560</u>	<u>614</u>	<u>145,829</u>	<u>1,132,443</u>
390					64,682 26
391	492				13,499 27
391.1					136,675 28
392					69,022 29
393					7,155 30
394	2,937		1,000		31,451 31
395					3,032 32
396					0 33
397					19,780 34
397.1					36,347 35
398					0 36
399					0 37
	<u>3,429</u>	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>381,643</u>
	<u>274,247</u>	<u>3,560</u>	<u>1,614</u>	<u>145,829</u>	<u>1,857,885</u>
					0 38
	<u>274,247</u>	<u>3,560</u>	<u>1,614</u>	<u>145,829</u>	<u>1,857,885</u>

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)	184,371	1.30%	16,514
Fire Mains (344)	0		21
Services (345)	129,032	2.90%	9,047
Meters (346)	0		23
Hydrants (348)	31,295	2.20%	3,217

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					200,885 20
344					0 21
345					138,079 22
346					0 23
348					34,512 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	344,698		28,778
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	344,698		28,778
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	344,698		28,778

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	373,476
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	373,476
					0 38
	0	0	0	0	373,476

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			39,845	39,845	1
February			35,384	35,384	2
March			47,260	47,260	3
April			38,770	38,770	4
May			48,952	48,952	5
June			56,016	56,016	6
July			51,343	51,343	7
August			51,091	51,091	8
September			43,592	43,592	9
October			44,128	44,128	10
November			39,435	39,435	11
December			41,569	41,569	12
Total annual pumpage	0	0	537,385	537,385	
Less: Water sold				494,394	13
Volume pumped but not sold				42,991	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				3,600	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				3,600	19
Volume pumped but unaccounted for				39,391	20
Percent of water lost				7%	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.)				2,810	24
Date of maximum: 6/14/2007					25
Cause of maximum: Drier than normal conditions caused the customers to use the water for lawn watering, etc.					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				921	27
Date of minimum: 12/25/2007					28
Total KWH used for pumping for the year				572,163	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	2003	2003	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	2001	2000	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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	2.000	684	0	0	0	684	1	
M	D	4.000	21,205	0	1,828	0	19,377	2	
A	D	6.000	64,890	0	2,130	0	62,760	3	
M	D	6.000	40,600	0	0	0	40,600	4	
P	D	6.000	2,533	0	0	0	2,533	5	
M	D	8.000	27,547	0	430	0	27,117	6	
M	S	8.000	70	0	0	0	70	7	
P	D	8.000	19,098	1,830	0	0	20,928	8	
A	D	10.000	6,584	0	405	0	6,179	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	2,716	0	0	14,245	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			287,463	4,546	4,793	0	287,216		
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			292,934	4,546	4,793	0	292,687		

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	2,758	0	51	0	2,707		1
M	1.000	199	0	0	0	199		2
P	1.000	257	49	0	0	306		3
P	1.500	2	0	0	0	2		4
M	1.500	34	0	0	0	34		5
P	2.000	7	1	0	0	8		6
M	2.000	45	0	0	0	45		7
M	3.000	6	0	1	0	5		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	0	0	0	1		12
P	8.000	2	0	0	0	2		13
M	8.000	20	0	0	0	20		14
Total Utility		3,354	50	52	0	3,352	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	4,425	550	1,454	0	3,521	1,709	1
0.750	180	25	57	0	148	70	2
1.000	147	17	49	0	115	76	3
1.500	105	15	44	0	76	33	4
2.000	93	0	22	0	71	56	5
3.000	23	0	11	0	12	6	6
4.000	13	0	4	0	9	2	7
6.000	5	0	1	0	4	3	8
Total:	4,991	607	1,642	0	3,956	1,955	

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	3,117	262	13	25	6	98	3,521	1
0.750	79	44	3	6	0	16	148	2
1.000	7	75	9	5	2	17	115	3
1.500	0	34	4	6	0	32	76	4
2.000	0	18	7	17	1	28	71	5
3.000	0	5	0	5	0	2	12	6
4.000	0	1	0	4	0	4	9	7
6.000	0	0	1	1	0	2	4	8
Total:	3,203	439	37	69	9	199	3,956	

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	380	12	9		383	2
Total Fire Hydrants	387	12	9	0	390	
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: 788
 Number of distribution system valves end of year: 2,658
 Number of distribution valves operated during year: 1,329

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

On November 13, 2007 a letter was sent from the PSC with regards to our water rate application filing: 5350-WR-104. In this letter the water meters that were replaced were to be amortized over 5 years beginning in 2007. The original amount was \$145,829 less the \$29,166 annual amortization equals a balance of \$116,663 and four years left on the amortization schedule.

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 just finishing up the process of changing water meters. The calculation is as follows:

Acct #346 Ave plant blance	\$1,082,368.20
Acct #346R Ave Accum Depr	(162,914.09)
Total	919,454.12
Authorized ROR	7.5%
Calculated Return on Meters	68,959
1/2 to water, 1/2 to sewer	34,480

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 662 has decreased because of the work that was required in 2006 and was not required and performed in 2007.

Acct 663 has a credit because of the water meters that were purchased at year and not installed at customer premises, but in order to capitalize these meters they were treated as being installed. This resulted in the credit balance.

Acct 673 decreased because of the weather related problems that were realized in 2006 that caused main breakages did not occur in 2007.

Acct 675 increased because of the service work caused by trying to change the water meters. If the water could not be shut off in the home, the crews tried to shut the service off at the shut off valve; if this did not work repairs were required.

Acct 932 increased because of the software maintenance programs that were purchased to correlate with billing, meter reading and accounting programs that are currently in use by SMU staff.

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

If Adjustments for any account are nonzero, please explain.

The water rate case went into effect on 12/27/07. During this process the PSC staff authorized an adjustment for replacement of the water meters. This adjustment is to amortized over 5 years beginning with 2007.

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.

There were no customer contributions received in 2007. All projects completed were done using internal funding.

Water Services (Page W-22)

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

The zero usage has been confirmed with staff.

Meters (Page W-23)

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 meters are tested every year for accuracy. They are sent if for testing, therefore, newly tested or replaced meters (if not testing within the specified range) 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)	20,396,308	18,071,767	1
Total Sales of Electricity	20,396,308	18,071,767	
Other Operating Revenues			
Forfeited Discounts (450)	43,204	32,907	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	39,532	39,019	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	2,142	2,068	7
Total Other Operating Revenues	84,878	73,994	
Total Operating Revenues	20,481,186	18,145,761	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	17,527,101	15,376,279	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	244,845	241,801	10
Customer Accounts Expenses (901-905)	105,165	129,154	11
Sales Expenses (911-916)	2,493	5,308	12
Administrative and General Expenses (920-932)	503,257	482,222	13
Total Operation and Maintenance Expenses	18,382,861	16,234,764	
Other Expenses			
Depreciation Expense (403)	720,555	600,480	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	459,640	454,641	16
Total Other Expenses	1,180,195	1,055,121	
Total Operating Expenses	19,563,056	17,289,885	
NET OPERATING INCOME	918,130	855,876	

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	43,204	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	43,204	
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	39,532	5
Total Rent from Electric Property (454)	39,532	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES-DISCOUNT ON SALES TAX	2,142	7
Total Other Electric Revenues (456)	2,142	

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)	17,527,101	15,376,279	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
Total Other Power Supply Expenses	17,527,101	15,376,279	
Total Power Production Expenses	17,527,101	15,376,279	
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)	18,604	28,104	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)	22,910	26,288	52
Overhead Line Expenses (583)	16,057	15,252	53
Underground Line Expenses (584)	32,545	32,954	54
Street Lighting and Signal System Expenses (585)	7,699	7,295	55
Meter Expenses (586)	24,771	4,112	56
Customer Installations Expenses (587)	4,682	6,134	57
Miscellaneous Distribution Expenses (588)	22,664	25,121	58
Rents (589)	1,269	1,533	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)	1,518	397	61
Maintenance of Station Equipment (592)	1,668	1,405	62
Maintenance of Overhead Lines (593)	46,047	49,861	63
Maintenance of Underground Lines (594)	25,838	27,378	64
Maintenance of Line Transformers (595)	8,963	11,129	65
Maintenance of Street Lighting and Signal Systems (596)	9,428	3,376	66
Maintenance of Meters (597)	182	1,462	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	244,845	241,801	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	348	0	69
Meter Reading Expenses (902)	23,787	38,305	70
Customer Records and Collection Expenses (903)	80,489	90,207	71
Uncollectible Accounts (904)	541	642	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
Total Customer Accounts Expenses	105,165	129,154	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)	2,493	5,308	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	77
Total Sales Expenses	2,493	5,308	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	129,852	135,483	78
Office Supplies and Expenses (921)	25,806	30,633	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	46,696	19,629	81
Property Insurance (924)	14,996	17,416	82
Injuries and Damages (925)	8,824	8,480	83
Employee Pensions and Benefits (926)	179,181	188,760	84
Regulatory Commission Expenses (928)	8,761	0	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	23,730	28,913	87
Rents (931)		0	88
Maintenance of General Plant (932)	65,411	52,908	89
Total Administrative and General Expenses	503,257	482,222	
Total Operation and Maintenance Expenses	18,382,861	16,234,764	

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		263,066	272,594	1
Social Security	PAYROLL EXPENSES	31,805	32,317	2
Wisconsin Gross Receipts Tax	PREPAID FROM PRIOR YEAR'S PAYMENTS	152,822	144,782	3
PSC Remainder Assessment	REVENUES	21,154	14,650	4
Other (specify): CLEARED TO TRANSPORTATION EXP	BASED ON PLANT VALUES IN ACCTS 392 & 396	(9,207)	(9,702)	5
Total tax expense		459,640	454,641	

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		0.210000				3
County tax rate	mills		5.765300				4
Local tax rate	mills		9.565000				5
School tax rate	mills		8.386700				6
Voc. school tax rate	mills		1.810600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.737600				10
Less: state credit	mills		1.431900				11
Net tax rate	mills		24.305700				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.565000				14
Combined School Tax Rate	mills		10.197300				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.762300				17
Total Tax Rate	mills		25.737600				18
Ratio of Local and School Tax to Total	dec.		0.767838				19
Total tax net of state credit	mills		24.305700				20
Net Local and School Tax Rate	mills		18.662833				21
Utility Plant, Jan. 1	\$	20,125,027	20,125,027				22
Materials & Supplies	\$	378,237	378,237				23
Subtotal	\$	20,503,264	20,503,264				24
Less: Plant Outside Limits	\$	3,064,569	3,064,569				25
Taxable Assets	\$	17,438,695	17,438,695				26
Assessment Ratio	dec.		0.808300				27
Assessed Value	\$	14,095,697	14,095,697				28
Net Local & School Rate	mills		18.662833				29
Tax Equiv. Computed for Current Year	\$	263,066	263,066				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)	\$	263,066					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)	129,289		29
Overhead Conductors and Devices (356)	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	343,085	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	43,975		34
Structures and Improvements (361)	115,449	43,083	35
Station Equipment (362)	2,089,221	232,766	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	850,321	8,699	38
Overhead Conductors and Devices (365)	1,222,390	21,216	39
Underground Conduit (366)	1,666,809	189,041	40
Underground Conductors and Devices (367)	4,558,272	563,624	41
Line Transformers (368)	2,461,141	77,540	42
Services (369)	235,082	36,474	43
Meters (370)	1,148,252	34,705	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,271,755	9,310	47
Total Distribution Plant	15,662,667	1,216,458	
GENERAL PLANT			
Land and Land Rights (389)	27,606		48
Structures and Improvements (390)	577,087	53,284	49
Office Furniture and Equipment (391)	57,280	21,387	50
Computer Equipment (391.1)	583,791	31,249	51
Transportation Equipment (392)	260,901		52
Stores Equipment (393)	23,548		53
Tools, Shop and Garage Equipment (394)	180,266	12,128	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)	3,486		125,803	29
Overhead Conductors and Devices (356)	12,228		173,760	30
Underground Conduit (357)			725	31
Underground Conductors and Devices (358)			27,083	32
Roads and Trails (359)			0	33
Total Transmission Plant	15,714	0	327,371	
DISTRIBUTION PLANT				
Land and Land Rights (360)			43,975	34
Structures and Improvements (361)			158,532	35
Station Equipment (362)	211,635		2,110,352	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	14,242		844,778	38
Overhead Conductors and Devices (365)	30,629		1,212,977	39
Underground Conduit (366)	6,116		1,849,734	40
Underground Conductors and Devices (367)	65,798		5,056,098	41
Line Transformers (368)	10,721		2,527,960	42
Services (369)	5,820		265,736	43
Meters (370)	153,278		1,029,679	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	11,357		1,269,708	47
Total Distribution Plant	509,596	0	16,369,529	
GENERAL PLANT				
Land and Land Rights (389)			27,606	48
Structures and Improvements (390)			630,371	49
Office Furniture and Equipment (391)	1,313		77,354	50
Computer Equipment (391.1)			615,040	51
Transportation Equipment (392)			260,901	52
Stores Equipment (393)			23,548	53
Tools, Shop and Garage Equipment (394)	930		191,464	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	2,207,526	118,048	
Total utility plant in service directly assignable	18,213,278	1,334,506	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	18,213,278	1,334,506	

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	2,243	0	2,323,331
Total utility plant in service directly assignable	527,553	0	19,020,231
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	527,553	0	19,020,231

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)	719		39
Underground Conduit (366)	18,876	5,526	40
Underground Conductors and Devices (367)	321,027	25,417	41
Line Transformers (368)	0		42
Services (369)	826,837	3,105	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	1,553	47
Total Distribution Plant	1,220,843	35,601	
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)			24,402 40
Underground Conductors and Devices (367)			346,444 41
Line Transformers (368)			0 42
Services (369)			829,942 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)			53,437 47
Total Distribution Plant	0	0	1,256,444
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	1,220,843	35,601	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 1,220,843	 35,601	

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	1,256,444
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	1,256,444

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)	68,016	2.80%	3,571
Overhead Conductors and Devices (356)	76,275	3.20%	5,756
Underground Conduit (357)	181	2.80%	20
Underground Conductors and Devices (358)	9,483	3.70%	1,002

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
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355	3,486	906	250		67,445 22
356	12,228	2,730			67,073 23
357					201 24
358					10,485 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	153,955		10,349	
DISTRIBUTION PLANT				
Structures and Improvements (361)	80,195	3.00%	4,110	27
Station Equipment (362)	655,616	3.20%	67,193	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	505,207	3.90%	33,055	30
Overhead Conductors and Devices (365)	471,542	3.10%	37,748	31
Underground Conduit (366)	201,214	2.00%	35,166	32
Underground Conductors and Devices (367)	913,007	3.30%	158,637	33
Line Transformers (368)	800,854	3.30%	82,320	34
Services (369)	(21,584)	4.10%	10,267	35
Meters (370)	(198,429)	5.00%	54,448	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	497,462	5.10%	64,808	39
Total Distribution Plant	3,905,084		547,752	
GENERAL PLANT				
Structures and Improvements (390)	219,007	2.50%	15,093	40
Office Furniture and Equipment (391)	43,670	6.30%	4,241	41
Computer Equipment (391.1)	285,649	20.00%	119,883	42
Transportation Equipment (392)	260,902	14.30%		43
Stores Equipment (393)	22,658	4.00%	890	44
Tools, Shop and Garage Equipment (394)	115,940	6.70%	12,453	45
Laboratory Equipment (395)	39,151	6.70%	4,308	46
Power Operated Equipment (396)	349,391	10.00%		47
Communication Equipment (397)	22,845	6.70%	5,585	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	1,359,213		162,453	
Total accum. prov. directly assignable	5,418,252		720,554	

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
	15,714	3,636	250	0	145,204
361		997			83,308 27
362	211,635	6,770	197,479		701,883 28
363					0 29
364	14,242	4,221	1,915		521,714 30
365	30,629	4,542	10,449		484,568 31
366	6,116				230,264 32
367	65,798	2,665	2,381		1,005,562 33
368	10,721	946			871,507 34
369	5,820	3,546	2,836		(17,847) 35
370	153,278	3,358	500		(300,117) 36
371					0 37
372					0 38
373	11,357	1,578	874		550,209 39
	509,596	28,623	216,434	0	4,131,051
390					234,100 40
391	1,313				46,598 41
391.1					405,532 42
392					260,902 43
393					23,548 44
394	930				127,463 45
395					43,459 46
396					349,391 47
397					28,430 48
398					0 49
399					0 50
	2,243	0	0	0	1,519,423
	527,553	32,259	216,684	0	5,795,678

**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>5,418,252</u></u>		<u><u>720,554</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>527,553</u>	<u>32,259</u>	<u>216,684</u>	<u>0</u>	<u>5,795,678</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
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
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)	88	3.90%	58	30
Overhead Conductors and Devices (365)	11	3.10%	22	31
Underground Conduit (366)	259	2.00%	433	32
Underground Conductors and Devices (367)	84,909	3.30%	11,013	33
Line Transformers (368)	0			34
Services (369)	458,179	4.10%	33,964	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)	22,147	5.10%	2,686	39
Total Distribution Plant	565,593		48,176	
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	565,593		48,176	

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					146 30
365					33 31
366					692 32
367					95,922 33
368					0 34
369					492,143 35
370					0 36
371					0 37
372					0 38
373					24,833 39
	0	0	0	0	613,769
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	613,769

**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>565,593</u></u>		<u><u>48,176</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>613,769</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)	20			1	19	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)	53		3		56	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		1		7	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		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	39,228	Monday	01/22/2007	12:00	23,601	1
February	02	40,487	Tuesday	02/06/2007	12:00	21,807	2
March	03	40,275	Thursday	03/15/2007	09:00	23,361	3
April	04	39,473	Wednesday	04/04/2007	10:00	22,250	4
May	05	42,410	Wednesday	05/30/2007	11:00	23,007	5
June	06	46,274	Monday	06/18/2007	12:00	23,753	6
July	07	45,927	Thursday	07/26/2007	15:00	24,703	7
August	08	45,172	Wednesday	08/01/2007	13:00	25,066	8
September	09	45,130	Thursday	09/06/2007	12:00	22,505	9
October	10	43,625	Monday	10/08/2007	12:00	23,533	10
November	11	39,607	Thursday	11/01/2007	14:00	22,259	11
December	12	40,411	Monday	12/10/2007	17:00	23,398	12
Total		508,019				279,243	

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	279,243	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	279,243	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	277,025	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
Total Used by Company	0	22
Total Sold and Used	277,025	23
Energy Losses:		
Transmission Losses (if applicable)		24
Distribution Losses	2,218	25
Total Energy Losses	2,218	26
Loss Percentage (% Total Energy Losses of Total Source of Energy)	0.7943%	27
Total Disposition of Energy	279,243	28

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	4,151	34,980	1
Total Sales for Residential Sales		4,151	34,980	
Commercial & Industrial				
SMALL POWER SALES	CP-1	27	10,324	2
LARGE POWER TOD SALES	CP-2	27	46,995	3
INDUSTRIAL TOD SALES	CP-3	1	12,023	4
LARGE INDUSTRIAL TOD SALES	CP-4	3	137,921	5
GENERAL SALES	GS-1	1,185	14,976	6
LARGE GENERAL SALES	GS-2	102	17,673	7
INTERDEPARTMENTAL	MP-1	39	1,033	8
Total Sales for Commercial & Industrial		1,384	240,945	
Public Street & Highway Lighting				
FIELD LIGHTING	FL-1	3	58	9
PUBLIC STREET & HIGHWAY LIGHTING	MS-1	56	1,042	10
Total Sales for Public Street & Highway Lighting		59	1,100	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		5,594	277,025	

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)	
		2,814,356	402,328	3,216,684	1
0	0	2,814,356	402,328	3,216,684	
37,195	48,147	730,334	120,345	850,679	2
129,518	151,233	2,931,995	559,990	3,491,985	3
20,411	21,705	639,999	142,473	782,472	4
249,045	302,821	7,240,424	1,605,870	8,846,294	5
		1,324,921	176,387	1,501,308	6
56,916	70,251	1,225,069	206,718	1,431,787	7
		82,744	11,970	94,714	8
493,085	594,157	14,175,486	2,823,753	16,999,239	
1,185	4,405	24,836	804	25,640	9
		143,228	11,517	154,745	10
1,185	4,405	168,064	12,321	180,385	
				0	11
0	0	0	0	0	
494,270	598,562	17,157,906	3,238,402	20,396,308	

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	508,019				6
Average load factor	75.2973%				7
Total Cost of Purchased Power	17,527,101				8
Average cost per kWh	0.0628				9
On-Peak Hours (if applicable)	2.81				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	9,235	14,366			12
February	8,440	13,367			13
March	9,275	14,086			14
April	8,626	13,624			15
May	9,268	13,740			16
June	9,329	14,424			17
July	9,495	15,208			18
August	10,341	14,725			19
September	8,125	14,380			20
October	9,644	13,889			21
November	8,744	13,514			22
December	8,421	14,977			23
Total kWh (000)	108,943	170,300			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		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
Total				0	0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
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	Ind Pad	Lincoln 2	Lincoln I	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	10,500	10,000	10,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	6,598	9,128	3,729	2,528	8,390	7
Dt and Hr of Such Maximum Demand	01/15/2007 20:00	06/26/2007 15:00	07/26/2007 15:00	05/30/2007 15:00	06/19/2007 14:00	8 9
Kwh Output	30,343,718	37,954,632	5,986,329	5,859,094	13,999,083	10 11

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	
Name of Substation	Wescott	West			12 13
Voltage--High Side	34,500	34,500			14 15
Voltage--Low Side	12,470	12,470			16
Num. of Main Transformers in Operation	1	1			17
Total Capacity of Transformers in kVA	9,375	10,500			18
Number of Spare Transformers on Hand	0	0			19
15-Minute Maximum Demand in kW	7,871	6,809			20
Dt and Hr of Such Maximum Demand	06/21/2007 15:00	07/25/2007 17:00			21 22
Kwh Output	16,448,272	21,646,730			23 24 25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						26 27 28
Voltage--High Side						29
Voltage--Low Side						30
Num. of Main Transformers in Operation						31
Capacity of Transformers in kVA						32
Number of Spare Transformers on Hand						33
15-Minute Maximum Demand in kW						34
Dt and Hr of Such Maximum Demand						35 36
Kwh Output						37 38 39 40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	6,496	1,268	97,525	1
Acquired during year	22	14	1,190	2
Total	6,518	1,282	98,715	3
Retired during year	134	5	200	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	6,384	1,277	98,515	6
Number end of year accounted for as follows:				7
In customers' use	5,695	1,137	82,617	8
In utility's use	38	20	1,560	9
				10
Locked meters on customers' premises				11
In stock	651	120	14,338	12
Total end of year	6,384	1,277	98,515	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	167	82,469	3
Sodium Vapor	150	559	423,279	4
Sodium Vapor	250	383	536,508	5
Total		1,109	1,042,256	

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 increased because there were electric meters purchased at the end of 2006 and capitalized accordingly. These meters were then installed in 2007, causing this increase.

Acct 902 decreased because of the installation of AMR meters. This allows staff to work on other projects freeing them from reading meters as in the past.

Acct 923 increased because of a project where SMU hired an outside consultant to obtain easements from property owners. Ultimately, this project did not work out so the expenses for the consultant were booked to outside services.

Acct 932 increased because of the maintenance costs for software programs that are used for meter reading, billing and accounting.

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 362 SMU had substation equipment that was installed from one substation (Lincoln St) to another substation (Industrial). This is part of the accounting entry that was entered to realize this new plant.

Acct 366 & 367: SMU performed three large conversion projects from overhead to underground plant. Two were for Richmond St and one was on 5th St.

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

Acct 362 SMU had substation equipment that was retired from one substation (Lincoln St) and installed at another substation (Industrial). This is part of the accounting entry that was entered.

Acct 370 the electric AMR program was finalized in 2007 and this was the dollars associated with retirement of the old meters that were retired from service.

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 370 has a credit balance because of all the electric meters that were retired in conjunction with the automated meter read meters that installed in 2005 thru 2007. The installation work was realized in 2006 and 2007.

Acct 369 has a debit balance because of the entries booked in 2003. When plant was financed by the utility and contributed plant were broken out the amount of depreciation was also more than the plant balance. The adjusting entries did not take this into effect for the correlation for balancing, thus the continued debit balance at year end.

ELECTRIC OPERATING SECTION FOOTNOTES

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

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 is different due to rounding.

Acct 396 is different due to rounding.

Electric Energy Account (Page E-17)

General footnotes

The reason for the energy losses being so low is because SMU installed automated meters that could be read via computers. On 12/31/07 we read 99% of our meters to correlate with the power bill that we receive from our wholesale supplier. During each of the months in 2007, the meter read was moved by five days to allow for this read on all our customer base.

Substation Equipment (Page E-27)

General footnotes

As of 7/2007, the transformer for Lincoln 2 was moved to the Industrial Pad.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	1,477,633	1,531,958	1
Total Sewage Operating Revenues	1,477,633	1,531,958	
Other Operating Revenues			
Forfeited Discounts (631)	8,628	7,576	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	8,628	7,576	
Total Operating Revenues	1,486,261	1,539,534	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	815,510	870,829	8
Maintenance Expenses (831-834)	130,780	71,919	9
Customer Accounting & Collection Expenses (840-843)	47,500	56,754	10
Administrative and General Expenses (850-857)	187,103	172,773	11
Total Operation and Maintenance Expenses	1,180,893	1,172,275	
Other Operating Expenses			
Depreciation Expense (403)	182,169	125,477	12
Amortization Expense (404)	0	0	13
Taxes (408)	19,452	15,768	14
Total Other Operating Expenses	201,621	141,245	
Total Operating Expenses	1,382,514	1,313,520	
NET OPERATING INCOME	103,747	226,014	

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	2,969	143,136	955,256	5
Commercial Revenues	404	67,597	369,869	6
Industrial Revenues	31	10,641	54,077	7
Revenues from Public Authorities	58	18,741	97,823	8
Total Measured Service to General Customers (622)	3,462	240,115	1,477,025	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)				
Interdepartmental Service (626)	2	78	608	12
Total Sewage Operating Revenues	3,464	240,193	1,477,633	

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)	526	0	0	0	2
PIT SAMPLES	1	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	8,628	1
Other (specify):		
NONE	0	2
Total Customers Forfeited Discounts (631)	8,628	
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)	75	0	1
Power and Fuel for Pumping (821)	19,624	21,807	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)	795,811	849,022	8
Transportation Expenses (828)		0	9
Rents (829)		0	10
Total Operation Expenses	815,510	870,829	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	61,731	47,251	11
Maintenance of Collection System Pumping Equipment (832)	52,933	12,752	12
Maintenance of Treatment and Disposal Plant Equipment (833)		0	13
Maintenance of General Plant Structures and Equipment (834)	16,116	11,916	14
Total Maintenance Expenses	130,780	71,919	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	40,381	44,130	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	6,016	12,489	17
Uncollectible Accounts (843)	1,103	135	18
Total Customer Accounting & Collection Expenses	47,500	56,754	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	49,887	57,532	19
Office Supplies and Expenses (851)	10,414	12,148	20
Outside Services Employed (852)	33,752	5,914	21
Insurance Expense (853)	12,664	10,894	22
Employees Pensions and Benefits (854)	50,469	49,380	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	24
Miscellaneous General Expenses (856)	4,999	7,746	25
Rents (857)	24,918	29,159	26
Total Administrative and General Expenses	187,103	172,773	
Total Operation and Maintenance Expenses	1,180,893	1,172,275	

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	9,622	9,394	1
Local and School Tax Equivalent on Meters Charged by Water Department		8,028	5,018	2
PSC Remainder Assessment	PRIOR YEAR'S REVENUES	1,802	1,356	3
Other (specify): NONE			0	4
Total tax expense		19,452	15,768	

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)	3,031,338	187,434	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	3,889,926	187,434	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	226,988		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	286,927	5,223	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	1,688		16
Total Collection System Pumping Installations	515,603	5,223	
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)	5,011		3,213,761 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	5,011	0	4,072,349
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			226,988 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)	2,400		289,750 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			1,688 16
Total Collection System Pumping Installations	2,400	0	518,426
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	15,672	30
Office Furniture and Equipment (372)	30,938	6,290	31
Computer Equipment (372.1)	212,835	22,335	32
Transportation Equipment (373)	120,512		33
Other General Equipment (379)	296,443	5,769	34
Other Tangible Property (390)	0		35
Total General Plant	831,878	50,066	
Total utility plant in service directly assignable	5,250,946	242,723	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	5,250,946	242,723	

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)			178,235 30
Office Furniture and Equipment (372)	737		36,491 31
Computer Equipment (372.1)			235,170 32
Transportation Equipment (373)			120,512 33
Other General Equipment (379)			302,212 34
Other Tangible Property (390)			0 35
Total General Plant	737	0	881,207
Total utility plant in service directly assignable	8,148	0	5,485,521
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	8,148	0	5,485,521

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)	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	911,179	0	
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	964,117	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	964,117	0	

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	191,806	2,885	3,505	0	191,186	3
10.000	15,317	35	675	0	14,677	4
12.000	27,446	1,164	52	0	28,558	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	268,201	4,084	4,232	0	268,053	

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 increased because of the installation of sewer laterals during 2007 that had to be expensed.

Acct 832 increased because of the maintenance worked performed for our Center St lift that continuously caused backups for our customers. The work to replace this lift station has been budgeted for 2008 and a CA has been submitted to the PSC.

Acct 852 increased because a sewer service study was budgeted and expensed to outside services in 2007.

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 2007 budgeted projects that were completed and capitalized for year end. This projects were financed internally.

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 additions of all the sewer mains were financed through internal operations.
