3013 (02-05-09)

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, 2008

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

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

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

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.

2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.

3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.

4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.

5. All dollar amounts will be reported in whole dollars.

6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

SIGNATURE PAGE

I 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) 03/31/2009
(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.tv

Utility employee in charge of correspondence concerning this report:

Name: 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
Email Address: nschauer@shawanonet.net

Utility employee in charge of correspondence concerning this report:

Name: RHONDA K WAGNER
Title: ACCOUNTANT
Office Address: SHAWANO MUNICIPAL UTILTIES
122 N SAWYER ST
P.O. BOX 436
SHAWANO, WI 54166-0436
Telephone: (715) 526 - 7727
Fax Number: (715) 524 - 3708
Email Address: rwagner@shawanonet.net

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:
Email Address: kurkiewicz@yahoo.com

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

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

Name: 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
Email Address: kkerber@kerberrose.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 2/13/2009
Period covered by most recent audit: 2008

Names and titles of utility management including manager or superintendent:

Name: OKHO BOHM HAGEDORN
Title: GENERAL MANAGER
Office Address: SHAWANO MUNICIPAL UTILITIES
122 N SAWYER ST
P.O. BOX 436
SHAWANO, WI 54166-0436
Telephone: (715) 526 - 7721
Fax Number: (715) 524 - 3708
Email Address: ohagedorn@shawanonet.net

Name: ROBERT KOEPP
Title: ELECTRICAL ENGINEER/SUPERVISOR
Office Address:
122 N SAWYER ST
P.O. BOX 436
SHAWANO, WI 54166
Telephone: (715) 526 - 7722
Fax Number: (715) 524 - 3708
Email Address: rkoepp@shawanonet.net

Name of utility commission/committee: SHAWANO MUNICIPAL UTILITIES COMMISSIONERS

Names of members of utility commission/committee:
MR JOSEPH CELMER, VICE PRESIDENT
MR NORMAN DAVIS, COMMISSIONER
MR FRED KRUEGER, SECRETARY
MR ROBERT KURKIEWICZ, PRESIDENT
MR RON MALUEG, COMMISSIONER
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
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:

IDENTIFICATION AND OWNERSHIP

Firm Name: WOLF TREATMENT PLANT
N4802 DOUGLAS WINTER RD
P.O. BOX 452
SHAWANO, WI 54166-0452
Contact Person: MR GERALD L WEISNICHT
Title: ADMINISTRATOR
Telephone: (715) 524 - 2176
Fax Number: (715) 524 - 5242
Email 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)	24,442,900	23,217,771	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	20,985,090	20,034,298	2
Depreciation Expense (403)	1,194,668	1,174,738	3
Amortization Expense (404-407)	29,166	29,166	4
Taxes (408)	724,829	651,281	5
Total Operating Expenses	**22,933,753**	**21,889,483**	
Net Operating Income	**1,509,147**	**1,328,288**	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	**1,509,147**	**1,328,288**	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	14,590	6,631	7
Income from Nonutility Operations (417)	1,200	4,809	8
Nonoperating Rental Income (418)	9,827	9,993	9
Interest and Dividend Income (419)	150,803	200,688	10
Miscellaneous Nonoperating Income (421)	30,099	37,320	11
Total Other Income	**206,519**	**259,441**	
Total Income	**1,715,666**	**1,587,729**	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(38,747)	(38,747)	12
Other Income Deductions (426)	93,705	92,570	13
Total Miscellaneous Income Deductions	**54,958**	**53,823**	
Income Before Interest Charges	**1,660,708**	**1,533,906**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	131,297	137,352	14
Amortization of Debt Discount and Expense (428)	4,407	5,204	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	525	17
Other Interest Expense (431)	3,112	2,587	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	**138,816**	**145,668**	
Net Income	**1,521,892**	**1,388,238**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	32,200,042	29,862,833	20
Balance Transferred from Income (433)	1,521,892	1,388,238	21
Miscellaneous Credits to Surplus (434)	2,042,445	973,159	22
Miscellaneous Debits to Surplus--Debit (435)	612,275	10,012	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	10,365	14,176	25
Total Unappropriated Earned Surplus End of Year (216)	**35,141,739**	**32,200,042**	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	24,442,900	0	**24,442,900**	1
Total (Acct. 400):	**24,442,900**	**0**	**24,442,900**	
Operation and Maintenance Expense (401-402):				
Derived	20,985,090	0	**20,985,090**	2
Total (Acct. 401-402):	**20,985,090**	**0**	**20,985,090**	
Depreciation Expense (403):				
Derived	1,194,668	0	**1,194,668**	3
Total (Acct. 403):	**1,194,668**	**0**	**1,194,668**	
Amortization Expense (404-407):				
Derived	29,166	0	**29,166**	4
Total (Acct. 404-407):	**29,166**	**0**	**29,166**	
Taxes (408):				
Derived	724,829	0	**724,829**	5
Total (Acct. 408):	**724,829**	**0**	**724,829**	
Revenues from Utility Plant Leased to Others (412):				
NONE			**0**	6
Total (Acct. 412):	**0**	**0**	**0**	
Expenses of Utility Plant Leased to Others (413):				
NONE			**0**	7
Total (Acct. 413):	**0**	**0**	**0**	
TOTAL UTILITY OPERATING INCOME:	**1,509,147**	**0**	**1,509,147**	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	14,590	0	**14,590**	8
Total (Acct. 415-416):	**14,590**	**0**	**14,590**	
Income from Nonutility Operations (417):				
LAND RENTS	1,200		**1,200**	9
Total (Acct. 417):	**1,200**	**0**	**1,200**	
Nonoperating Rental Income (418):				
BADGER POWER MARKETING RENT	4,915	0	**4,915**	10
OLD CITY HALL BLDG (RENT-DEPR)	4,912		**4,912**	11
Total (Acct. 418):	**9,827**	**0**	**9,827**	
Interest and Dividend Income (419):				
INTEREST AND DIVIDEND INCOME	150,803		**150,803**	12
Total (Acct. 419):	**150,803**	**0**	**150,803**	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		0	**0**	13
Contributed Plant - Sewer		0	**0**	14
Contributed Plant - Electric		29,149	**29,149**	15

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
WELL PERMITS	950		**950**	16
Total (Acct. 421):	**950**	**29,149**	**30,099**	
TOTAL OTHER INCOME:	**177,370**	**29,149**	**206,519**	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(38,747)	0	**(38,747)**	17
NONE			**0**	18
Total (Acct. 425):	**(38,747)**	**0**	**(38,747)**	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	28,779	**28,779**	19
Depreciation Expense on Contributed Plant - Sewer	0	15,615	**15,615**	20
Depreciation Expense on Contributed Plant - Electric	0	49,311	**49,311**	21
NONE			**0**	22
Total (Acct. 426):	**0**	**93,705**	**93,705**	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	**(38,747)**	**93,705**	**54,958**	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	131,297	0	**131,297**	23
Total (Acct. 427):	**131,297**	**0**	**131,297**	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	4,407		**4,407**	24
Total (Acct. 428):	**4,407**	**0**	**4,407**	
Amortization of Premium on Debt--Cr. (429):				
NONE			**0**	25
Total (Acct. 429):	**0**	**0**	**0**	
Interest on Debt to Municipality (430):				
Derived	0	0	**0**	26
Total (Acct. 430):	**0**	**0**	**0**	
Other Interest Expense (431):				
Derived	3,112	0	**3,112**	27
Total (Acct. 431):	**3,112**	**0**	**3,112**	
Interest Charged to Construction--Cr. (432):				
NONE			**0**	28
Total (Acct. 432):	**0**	**0**	**0**	
TOTAL INTEREST CHARGES:	**138,816**	**0**	**138,816**	
NET INCOME:	**1,586,448**	**(64,556)**	**1,521,892**	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	28,773,623	3,426,419	**32,200,042**	**29**
Total (Acct. 216):	**28,773,623**	**3,426,419**	**32,200,042**	
Balance Transferred from Income (433):				
Derived	1,586,448	(64,556)	**1,521,892**	**30**
Total (Acct. 433):	**1,586,448**	**(64,556)**	**1,521,892**	
Miscellaneous Credits to Surplus (434):				
INVESTMENTS IN BADGER POWER MARKETING	2,042,445	0	**2,042,445**	**31**
Total (Acct. 434):	**2,042,445**	**0**	**2,042,445**	
Miscellaneous Debits to Surplus--Debit (435):				
CONTRIBUTION CORRECTION	(1,580)	0	**(1,580)**	**32**
2004 CAPITAL CONTRIBUTION CORRECTION	0	613,855	**613,855**	**33**
Total (Acct. 435)--Debit:	**(1,580)**	**613,855**	**612,275**	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			**0**	**34**
Total (Acct. 436)--Debit:	**0**	**0**	**0**	
Appropriations of Income to Municipal Funds--Debit (439):				
APPROP OF INC TO MUNICIPALITY	10,365		**10,365**	**35**
Total (Acct. 439)--Debit:	**10,365**	**0**	**10,365**	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	**32,393,731**	**2,748,008**	**35,141,739**	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds $10,000, please explain fully.

Shawano Municipal Utilities(SMU) purchases its power from Badger Power Marketing Authority of WI Inc(BPMA). At year end, BPMA transfers its net income to the two entities that purchases power from it based on the annual kilowatt hour sales. The two entities are SMU and Clintonville Water & Electric. The entry to record this net income is a credit to retained earnings and a debit to Misc Credits to Surplus.

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds $10,000, please explain fully.

There was a correcting entry posted after year end to correct retained earnings and capital paid in by municipality. In 2004 an adjusting journal entry was made in error by our Auditors. This error was found when the 2008 sewer rate case was being instituted. The correcting entry was a debit to retained earnings (acct 216) and a credit to capital paid in by municipality (acct 200).

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	4,227	45,542	8,508		**58,277**	**1**
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					**0**	**2**
Payroll	837	26,699	2,728		**30,264**	**3**
Materials	949	4,950	3,480		**9,379**	**4**
Taxes					**0**	**5**
Other (list by major classes):						
TRANSPORTATION EXP'S	146	2,744	1,154		**4,044**	**6**
Total costs and expenses	**1,932**	**34,393**	**7,362**	**0**	**43,687**	
Net income (or loss)	**2,295**	**11,149**	**1,146**	**0**	**14,590**	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)		
Total operating revenues	1,514,928	21,318,195	1,609,777	0	**24,442,900**		1
Less: interdepartmental sales	1,956	116,722	709	0	**119,387**		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.)	43,926				**43,926**		4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	(9)	716	(404)		**303**	*	5
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE					**0**		6
Revenues subject to Wisconsin Remainder Assessment	**1,469,055**	**21,200,757**	**1,609,472**	**0**	**24,279,284**		

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

Revenues Subject to Wisconsin Remainder Assessment (Page F-04)

General footnotes

The reason for the credits in uncollectibles is because the property was sold and ultimately the past due bills were put on the new owners tax roll for collection through property taxes.

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	176,120	71,595	**247,715**	1
Electric operating expenses	392,390	159,511	**551,901**	2
Gas operating expenses	0	0	**0**	3
Heating operating expenses	0	0	**0**	4
Sewer operating expenses	102,375	41,616	**143,991**	5
Merchandising and jobbing	18,772	7,631	**26,403**	6
Other nonutility expenses	1,237	503	**1,740**	7
Water utility plant accounts	8,783	3,570	**12,353**	8
Electric utility plant accounts	115,497	46,951	**162,448**	9
Gas utility plant accounts	0	0	**0**	10
Heating utility plant accounts	0	0	**0**	11
Sewer utility plant accounts	11,558	4,698	**16,256**	12
Accum. prov. for depreciation of water plant	0	0	**0**	13
Accum. prov. for depreciation of electric plant	0	0	**0**	14
Accum. prov. for depreciation of gas plant	0	0	**0**	15
Accum. prov. for depreciation of heating plant	0	0	**0**	16
Accum. prov. for depreciation of sewer plant	0	0	**0**	17
Clearing accounts	336,075	(336,075)	**0**	18
All other accounts	0	0	**0**	19
Total Payroll	**1,162,807**	**0**	**1,162,807**	

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	3.0	1
Electric	19.0	2
Gas		3
Sewer	3.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	40,163,255	38,700,713	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	11,315,193	10,296,855	2
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	**28,848,062**	**28,403,858**	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	381,000	381,000	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	252,254	246,026	6
Net Nonutility Property	**128,746**	**134,974**	
Investment in Municipality (123)	0	0	7
Other Investments (124)	7,055,882	5,019,369	8
Sinking Funds (125)	551,452	488,978	9
Depreciation Fund (126)	0		10
Other Special Funds (128)	0		11
Total Other Property and Investments	**7,736,080**	**5,643,321**	
CURRENT AND ACCRUED ASSETS			
Cash (131)	0	0	12
Special Deposits (134)	0	0	13
Working Funds (135)	600	600	14
Temporary Cash Investments (136)	2,542,799	1,549,960	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	2,374,127	2,079,887	17
Other Accounts Receivable (143)	47,217	60,485	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	423,954	435,309	20
Plant Materials and Operating Supplies (154)	547,762	464,328	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	182,576	175,373	25
Interest and Dividends Receivable (171)	12,564	32,371	26
Accrued Utility Revenues (173)	0	0	27
Miscellaneous Current and Accrued Assets (174)	0	0	28
Total Current and Accrued Assets	**6,131,599**	**4,798,313**	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	31,663	36,070	29
Extraordinary Property Losses (182)	87,497	116,663	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	95,854	119,818	34
Total Deferred Debits	**215,014**	**272,551**	
Total Assets and Other Debits	**42,930,755**	**39,118,043**	

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)	2,923,890	2,151,315	**35**
Appropriated Earned Surplus (215)		0	**36**
Unappropriated Earned Surplus (216)	35,141,739	32,200,042	**37**
Total Proprietary Capital	**38,065,629**	**34,351,357**	
LONG-TERM DEBT			
Bonds (221)	2,612,779	2,753,455	**38**
Advances from Municipality (223)	0	0	**39**
Other Long-Term Debt (224)	0	0	**40**
Total Long-Term Debt	**2,612,779**	**2,753,455**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	307,495	0	**41**
Accounts Payable (232)	386,978	456,185	**42**
Payables to Municipality (233)	0	0	**43**
Customer Deposits (235)	142,133	98,599	**44**
Taxes Accrued (236)	481,382	429,856	**45**
Interest Accrued (237)	35,651	35,652	**46**
Tax Collections Payable (241)	25,853	25,814	**47**
Miscellaneous Current and Accrued Liabilities (242)	0	0	**48**
Total Current and Accrued Liabilities	**1,379,492**	**1,046,106**	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	**49**
Customer Advances for Construction (252)	55,258	58,655	**50**
Other Deferred Credits (253)	817,597	908,470	**51**
Total Deferred Credits	**872,855**	**967,125**	
OPERATING RESERVES			
Property Insurance Reserve (261)			**52**
Injuries and Damages Reserve (262)			**53**
Pensions and Benefits Reserve (263)			**54**
Miscellaneous Operating Reserves (265)			**55**
Total Operating Reserves	**0**	**0**	
Total Liabilities and Other Credits	**42,930,755**	**39,118,043**	

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	11,773,023	6,457,263	0	20,470,427	1
	(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	10,335,885	6,097,574	0	19,263,022	2
Utility Plant in Service - Contributed Plant (101.2)	1,728,522	964,117	0	1,285,361	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	9,882	4,889		474,003	8
Total Utility Plant	12,074,289	7,066,580	0	21,022,386	
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)	2,106,835	1,483,414	0	6,424,101	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	402,255	235,508	0	663,080	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	2,509,090	1,718,922	0	7,087,181	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	9,565,199	5,347,658	0	13,935,205	

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

Depreciation Accruals (Credits) during the year (111.1):
1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
   If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	Electric (d)	(e)	Total (f)	
Balance first of year (111.1)	1,857,885	1,436,154	5,795,678		**9,089,717**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	278,147	183,487	733,034		**1,194,668**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	30,428	(30,428)			**0**	6
Accruals charged other						7
accounts (specify):						8
cleared to transportation	0	7,130	2		**7,132**	9
Salvage	11,160	69,984	14,859		**96,003**	10
Other credits (specify):						11
Amortization-water meters replaced	0	0			**0**	12
					0	13
					0	14
					0	15
Total credits	**319,735**	**230,173**	**747,895**	**0**	**1,297,803**	16
Debits during year						17
Book cost of plant retired	68,394	166,810	106,629		**341,833**	18
Cost of removal	2,391	16,103	12,843		**31,337**	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	**70,785**	**182,913**	**119,472**	**0**	**373,170**	25
Balance end of year (111.1)	**2,106,835**	**1,483,414**	**6,424,101**	**0**	**10,014,350**	26
Footnotes						27

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

Depreciation Accruals (Credits) during the year (111.2):
1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	Electric (d)	(e)	Total (f)	
Balance first of year (111.2)	373,476	219,893	613,769		**1,207,138**	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	28,779	15,615	49,311		**93,705**	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	**28,779**	**15,615**	**49,311**	**0**	**93,705**	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	21
					0	22
					0	23
					0	24
Total debits	**0**	**0**	**0**	**0**	**0**	25
Balance end of year (111.2)	**402,255**	**235,508**	**663,080**	**0**	**1,300,843**	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			**0**	**1**
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)	246,026	6,228		**252,254**	**3**
Net Nonutility Property	**134,974**	**(6,228)**	**0**	**128,746**	

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

Particulars (a)	Amount (b)	
Balance first of year		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)			527,098		**527,098**	446,237	**3**
Total Electric Utility					**527,098**	**446,237**	

Account	Total End of Year	Amount Prior Year	
Electric utility total	**527,098**	**446,237**	**1**
Water utility (154)	20,195	17,531	**2**
Sewer utility (154)	469	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	**547,762**	**464,328**	

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 Amount (b)	Written Off During Year Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
2002 BOND FEES	36,070	-4407	31,663	1
Total			**31,663**	
Unamortized premium on debt (251)				
NONE				2
Total			**0**	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)		
Balance first of year	2,151,315		1
Changes during year (explain):			
MONIES FROM WESCOTT SANITARY DISTRICT ANNEXATION	158,720	*	2
CORRECT CONTRIBUTION PLANT ENTRY FROM 2004	613,855	*	3
Balance end of year	**2,923,890**		

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Capital Paid in by Municipality (Acct. 200) (Page F-15)

General footnotes

In July 2008, the City of Shawano successfully annexed the Wescott Sanitary District. During the remainder of the year, the Wescott Sanitary District had Certificates of Deposit that came due. When these monies came due the City of Shawano received the monies and forwarded the same amount to SMU. These Certificates amounted to $46,579.

Also, plant values were added to the water/sewer utilities for streets that were reconstructed within the last ten years and are not included in the 2009 budget for upgrade. These plant value amounted to $112,141.

The total addition from the Wescott Sanitary District equals $158,720.

Also, when auditing the sewer rate case plant values (for rates that went into effect 7/28/08) a mistake was discovered with regards to contributed plant. The entry to correct the error was a debit to 216 and a credit to 200 in the amount of $613,855.

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1999 REVENUE BOND ISSUE	08/25/1999	05/01/2019	2.63%	137,779	1
2002 REVENUE BOND ISSUE	04/01/2002	05/01/2021	5.05%	2,475,000	2
			Total Bonds (Account 221):	**2,612,779**	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)		
Advances from Municipality (223)						
NONE	00/00/0000	00/00/0000	0.00%			1
Total for Account 223				**0**		
Other Long-Term Debt (224)						
NONE	00/00/0000	00/00/0000	0.00%			2
Total for Account 224				**0**		
Notes Payable (231)						
ADVANCE FOR CWFL	10/14/2008	04/14/2009	2.99%	307,495	*	3
Total for Account 231				**307,495**		

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

Notes Payable & Miscellaneous Long-Term Debt (Page F-18)

General footnotes

In December of 2007, Shawano Municipal Utilities applied for a Clean Water Fund Loan (CWFL) from the Department of Natural Resources for the Center Street Lift Replacement Project that was completed in 2008. The loan was approved. Subsequently, the City of Shawano annexed the Wescott Sanitary District. The City made a commitment to the Wescott property owners that infrastructure improvements would take place in 2009. These improvements were not budgeted. To remedy this, the CWFL has been changed to include the cost of the Wescott improvements.

To pay the original bills for the Center Street lift replacement, a short term note was taken out by the City of Shawano on the sewer utilities behalf.

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	429,856	1
Accruals:		
Charged water department expense	194,505	2
Charged electric department expense	511,085	3
Charged sewer department expense	19,239	4
Other (explain):		
cleared to transportation	11,138	5
Total Accruals and other credits	**735,967**	
Taxes paid during year:		
County, state and local taxes	429,856	6
Social Security taxes	58,189	7
PSC Remainder Assessment	21,371	8
Other (explain):		
Gross Receipts Tax	175,025	9
Total payments and other debits	**684,441**	
Balance end of year	**481,382**	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			**0**	**1**
1999 REV BOND	654	3,731	3,778	**607**	**2**
2002 REV BOND	21,911	127,566	128,541	**20,936**	**3**
Subtotal	**22,565**	**131,297**	**132,319**	**21,543**	
Advances from Municipality (223)					
CITY OF SHAWANO GO BOND ISSUE	0			**0**	**4**
Subtotal	**0**	**0**	**0**	**0**	
Other Long-Term Debt (224)					
NONE	0			**0**	**5**
Subtotal	**0**	**0**	**0**	**0**	
Notes Payable (231)					
Customer Deposits	13,087	1,533	2,091	**12,529**	**6**
CWFL BORROWING	0	1,579	0	**1,579**	**7**
Subtotal	**13,087**	**3,112**	**2,091**	**14,108**	
Total	**35,652**	**134,409**	**134,410**	**35,651**	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	**0**	
Other Investments (124):		
TWIG'S BEVERAGE	61,489	2
BADGER POWER MARKETING AUTHORITY OF WI INC	6,994,393	3
Total (Acct. 124):	**7,055,882**	
Sinking Funds (125):		
2002 BOND REDEMPTION FUND	199,198	4
2002 BOND RESERVE	352,254	5
Total (Acct. 125):	**551,452**	
Depreciation Fund (126):		
NONE	0	6
Total (Acct. 126):	**0**	
Other Special Funds (128):		
NONE	0	7
Total (Acct. 128):	**0**	
Special Deposits (134):		
NONE	0	8
Total (Acct. 134):	**0**	
Notes Receivable (141):		
NONE	0	9
Total (Acct. 141):	**0**	
Customer Accounts Receivable (142):		
Water	145,810	10
Electric	2,046,737	11
Sewer (Regulated)	181,580	12
Other (specify):		
NONE	0	13
Total (Acct. 142):	**2,374,127**	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	14
Merchandising, jobbing and contract work	29,157	15
Other (specify):		
POLE CONTACTS	17,589	16
TAX ROLL RECEIPTS	471	17
Total (Acct. 143):	**47,217**	
Receivables from Municipality (145):		
TAX ROLL RECEIPTS	37,590	18
DALTON LAND PURCHASE	375,774	19

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
MERCHANDISING, JOBBING AND CONTRACT WORK	10,590	20
Total (Acct. 145):	**423,954**	
Prepayments (165):		
PREPAID GROSS RECEIPTS TAX	182,576	21
Total (Acct. 165):	**182,576**	
Extraordinary Property Losses (182):		
UNAMORTIZED LOSS ON WATER METERS	87,497	22
Total (Acct. 182):	**87,497**	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	**0**	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	**0**	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	**0**	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED BALANCE OF WI RETIREMENT MONIES	95,854	26
Total (Acct. 186):	**95,854**	
Payables to Municipality (233):		
NONE		27
Total (Acct. 233):	**0**	
Other Deferred Credits (253):		
Regulatory Liability	581,202	28
EMPLOYEE ACCRUED COMPENSATED ABSCENSES-SICK LEAVE & VAC	208,829	29
PUBLIC BENEFITS	27,566	30
Total (Acct. 253):	**817,597**	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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 with 2007. The original amount was $145,829 less two years amortization of $29,166 for each year leaving a balance of $87,497 and three 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, 2008, four years remain on this authorization.

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

In acct 143, the pole contacts billing to Frontier Communications remained outstanding at year end. This bill amount is per a signed contract that follows the FERC methodology for billing purposes.

In acct 143, the bulk of the monies in the merchandising, jobbing and contract account 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 bulk of the monies owed SMU is for the Dalton Land Purchase. This amount is from a land contract that was signed in 2000. This land contract had a four year repayment schedule from SMU to the owner. Because SMU is not allowed by Statute to sell land, the land contract was legally with the City of Shawano. The City of Shawano will repay SMU as parcels of the land are developed.

In acct 145, is the electric, water and sewer customers billings that were assessed to the property owners utility accounts as of November 1, 2008. These amounts were subsequently placed on the property owner's tax bill as a special assessment by the City of Shawano.

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)	10,190,193	19,141,626	5,791,547	0	**35,123,366**	**1**
Materials and Supplies	18,863	486,667	514	0	**506,044**	**2**
Other (specify):						
NONE					**0**	**3**
Less Average:						
Reserve for Depreciation (111.1)	1,982,360	6,109,889	1,459,784	0	**9,552,033**	**4**
Customer Advances for Construction					**0**	**5**
Regulatory Liability	185,204	302,258	113,112	0	**600,574**	**6**
NONE					**0**	**7**
Average Net Rate Base	**8,041,492**	**13,216,146**	**4,219,165**	**0**	**25,476,803**	
Net Operating Income	415,571	858,805	234,771	0	**1,509,147**	**8**
Net Operating Income as a percent of Average Net Rate Base	**5.17%**	**6.50%**	**5.56%**	**N/A**	**5.92%**	

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	191,179	312,009	116,761	0	**619,949**	**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	**179,230**	**292,508**	**109,464**	**0**	**581,202**	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

The City of Shawano annexed the Wescott Sanitary District. The plant assets were added to the corresponding plant accounts on the Utilities books as a debit and a subsequent credit was booked to Capital paid in by Municipality account.

2. Leaseholder changes.

There were no leaseholder changes.

3. Extensions of service.

The extensions of service were handled through acct 421. The amount of the extensions was taken out of the corresponding Plant in Service accounts and booked to corresponding Contributed Plant accounts at year-end.

4. Estimated changes in revenues due to rate changes.

There were formal electric and water rate cases filed and approved in 2007. The electric rates became effective for service rendered on or after August 20, 2007. This rate case allowed the utility to continue to earn a 6% rate of return and better aligned the demand charges for our large power customers and time-of-day customers with the rates that are being charged by our wholesale supplier: Badger Power Marketing Authority of WI, Inc.

The current electric rates offer time-of-day to all rate classes to encourage conservation and/or load-shifting of energy and better aligning with the wholesale supplier rates.

The water rates became effective for service rendered on or after December 27, 2007. The revenues from these authorized rates allow a 6.5% rate of return.

The sewer utility had an approved rate case in 2008. The sewer rates were effective for service rendered on or after July 28, 2008. The revenues from these authorized rates allow a 6.5% rate of return.

5. Obligations incurred or assumed, excluding commercial paper.

The City of Shawano issued a general obligation short-term note that was for a total of $400,000 in October of 2008, which is due April of 2009. The note charges 3% interest and a balloon payment due in April 2009, the end of the six month term.

6. Formal proceedings with the Public Service Commission.

There was a sewer rate case in 2008. These sewer rates became effective for services rendered on or after July 28, 2008 and authorized a 6.5% rate of return.

7. Any additional matters.

As of July 23, 2008, the water and sewer utilities have been taken over by the City of Shawano-Department of Public Works(DPW). Shawano Municipal Utilities is currently working with our auditors to break-out the balance sheet accounts. This accounting method would enable the creation of two seperate sets of books. One set of books will be for SMU and would deal with the electric and telecom utilities. The other set of books will be for the City of Shawano (DPW) that would deal with the water and sewer utilities. SMU's utility number will remain 5350. The City of Shawano's number is 5365 and was effective January 1, 2009. It is anticipated that there will be two Annual Reports submitted to the PSC for 2009.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,457,584	1,201,779	1
Total Sales of Water	**1,457,584**	**1,201,779**	
Other Operating Revenues			
Forfeited Discounts (470)	6,892	5,771	2
Rents from Water Property (472)	6,526	8,294	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	43,926	34,480	5
Total Other Operating Revenues	**57,344**	**48,545**	
Total Operating Revenues	**1,514,928**	**1,250,324**	
Operation and Maintenenance Expenses			
Source of Supply Expense (600-617)	16,571	13,699	6
Pumping Expenses (620-633)	124,449	88,398	7
Water Treatment Expenses (640-652)	20,241	19,049	8
Transmission and Distribution Expenses (660-678)	149,493	80,924	9
Customer Accounts Expenses (901-906)	55,748	50,320	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	231,037	218,154	12
Total Operation and Maintenenance Expenses	**597,539**	**470,544**	
Other Operating Expenses			
Depreciation Expense (403)	278,147	272,014	13
Amortization Expense (404-407)	29,166	29,166	14
Taxes (408)	194,505	172,189	15
Total Other Operating Expenses	**501,818**	**473,369**	
Total Operating Expenses	**1,099,357**	**943,913**	
NET OPERATING INCOME	**415,571**	**306,411**	

WATER OPERATING REVENUES & EXPENSES

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 regarding SMU's water rate application filing: 5350-WR-104. In the letter SMU was instructed in the following manner: 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 for the last two years, leaving a balance of $87,497. There are three years left on the amortization schedule.

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	**0**	**0**	**0**	
Metered Sales to General Customers (461)				
Residential (461.1)	2,986	141,429	543,175	5
Commercial (461.2)	418	73,303	173,851	6
Industrial (461.3)	35	246,458	284,436	7
Public Authority (461.4)	58	23,636	51,130	8
Total Metered Sales to General Customers (461)	**3,497**	**484,826**	**1,052,592**	
Private Fire Protection Service (462)	45		40,055	9
Public Fire Protection Service (463)	3,490		362,981	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	8	487	1,956	13
Total Sales of Water	**7,040**	**485,313**	**1,457,584**	

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 for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	362,981	3
NONE	0	4
Total Public Fire Protection Service (463)	**362,981**	
Forfeited Discounts (470):		
NONE	0	5
Customer late payment charges	6,892	6
Other (specify):		
Total Forfeited Discounts (470)	**6,892**	
Rents from Water Property (472):		
RENT FROM WATER PROPERTY-CHARTER	6,526	7
Total Rents from Water Property (472)	**6,526**	
Interdepartmental Rents (473):		
NONE	0	8
Total Interdepartmental Rents (473)	**0**	
Other Water Revenues (474):		
NONE	0	9
Return on net investment in meters charged to sewer department	43,926	10
Other (specify):		
Total Other Water Revenues (474)	**43,926**	

OTHER OPERATING REVENUES (WATER)

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 updated the water meters. The calculation for this return is:

Acct 346 Avg Plant Balance	$1,106,456.51
Acct 346R Avg Accum Balance	(158,004.17)
Total	948,452.34
Authorized ROR	6.5%
Calculated Return on Meters	61,649.40
50% to water, 50% to sewer	30,824.70

Also, included in Acct 474 is the customer charges associated with the water meters that are installed for irrigation purposes. This water usage does not have sewer charges associated with it. The amount for these charges equaled $13,101.

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)	16,571	13,699	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 Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	**16,571**	**13,699**	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	72,096	53,794	16
Pumping Labor and Expenses (624)	27,471	22,224	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	9,097	8,562	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	5,901	170	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	9,884	3,648	24
Total Pumping Expenses	**124,449**	**88,398**	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	7,938	4,683	26
Operation Labor and Expenses (642)	10,248	9,749	27
Miscellaneous Expenses (643)		0	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)	2,055	4,617	32
Total Water Treatment Expenses	**20,241**	**19,049**	

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)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	424	0	33
Storage Facilities Expenses (661)	13,378	1,076	34
Transmission and Distribution Lines Expenses (662)	22,495	9,260	35
Meter Expenses (663)	13,301	(9,580)	36
Customer Installations Expenses (664)	13,898	12,559	37
Miscellaneous Expenses (665)		0	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	453	0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	775	3,523	42
Maintenance of Transmission and Distribution Mains (673)	39,289	12,985	43
Maintenance of Services (675)	32,030	42,248	44
Maintenance of Meters (676)	340	18	45
Maintenance of Hydrants (677)	13,110	8,835	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	**149,493**	**80,924**	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	839	396	48
Meter Reading Expenses (902)	4,066	6,389	49
Customer Records and Collection Expenses (903)	46,831	41,534	50
Uncollectible Accounts (904)	(9)	434	51
Miscellaneous Customer Accounts Expenses (905)	4,021	1,567	52
Customer Service and Information Expenses (906)			53
Total Customer Accounts Expenses	**55,748**	**50,320**	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	**0**	**0**	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	64,506	68,131	55
Office Supplies and Expenses (921)	12,035	12,238	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	18,841	9,094	58
Property Insurance (924)	8,412	8,821	59
Injuries and Damages (925)	4,518	3,628	60
Employee Pensions and Benefits (926)	83,423	68,306	61
Regulatory Commission Expenses (928)	0	4,124	62
Duplicate Charges--Credit (929)	5,781	3,128	63

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)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	12,194	7,866	**64**
Rents (931)	1,344	0	**65**
Maintenance of General Plant (932)	31,545	39,074	**66**
Total Administrative and General Expenses	**231,037**	**218,154**	
Total Operation and Maintenance Expenses	**597,539**	**470,544**	

WATER OPERATION & MAINTENANCE EXPENSES

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 623 increased because of the electric rate increase effective in 2007. There was a rate increase from our wholesale supplier as of 8/1/2009 that has been passed unto the customers thru the PCAC.

Acct 661 had an increase because of the expenses associated with the cleaning of the water reservoir.

Acct 662 had an increase because of the allocation of employees to work on the distribution mains, services and hydrants of the water department.

Acct 663 had an increase because work was required on the AMR meters that were replaced in 2006 and 2007.

Acct 673 increased because there were more weather related problems realized in 2008 than in 2007.

Acct 675 decreased because the water meter change program was completed; therefore, the crews were not working to repair shut off valves.

Acct 926 increased because of the continued increase in the cost of pensions and benefits during 2008.

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		188,266	166,780	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,021	8,028	2
Net property tax equivalent		**179,245**	**158,752**	
Social Security	PAYROLL EXPENSES	15,268	13,066	3
PSC Remainder Assessment	REVENUES	1,124	1,412	4
Other (specify):				
CLEARED TO TRANSPORTATION	BASED ON PLANT W392	(1,132)	(1,041)	5
Total tax expense		**194,505**	**172,189**	

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		0.209200				3
County tax rate	mills		5.558400				4
Local tax rate	mills		9.800000				5
School tax rate	mills		9.933900				6
Voc. school tax rate	mills		1.825300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**27.326800**				10
Less: state credit	mills		1.498100				11
Net tax rate	mills		**25.828700**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**9.800000**				14
Combined School Tax Rate	mills		**11.759200**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**21.559200**				17
Total Tax Rate	mills		**27.326800**				18
Ratio of Local and School Tax to Total	dec.		**0.788940**				19
Total tax net of state credit	mills		**25.828700**				20
Net Local and School Tax Rate	mills		**20.377289**				21
Utility Plant, Jan. 1	$	**11,773,023**	11,773,023				22
Materials & Supplies	$	**17,531**	17,531				23
Subtotal	$	**11,790,554**	**11,790,554**				24
Less: Plant Outside Limits	$	**308,099**	308,099				25
Taxable Assets	$	**11,482,455**	**11,482,455**				26
Assessment Ratio	dec.		0.804620				27
Assessed Value	$	**9,239,013**	**9,239,013**				28
Net Local & School Rate	mills		**20.377289**				29
Tax Equiv. Computed for Current Year	$	**188,266**	**188,266**				30
Tax Equivalent per 1994 PSC Report	$	92,236					31
Any lower tax equivalent as authorized							32
by municipality (see note 6)	$						33
Tax equiv. for current year (see note 6)	$	**188,266**					34
Footnotes							35

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				**0**	1
Franchises and Consents (302)	0				**0**	2
Miscellaneous Intangible Plant (303)	0				**0**	3
Total Intangible Plant	**0**	**0**	**0**	**0**	**0**	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				**0**	4
Structures and Improvements (311)	0				**0**	5
Collecting and Impounding Reservoirs (312)	0				**0**	6
Lake, River and Other Intakes (313)	0				**0**	7
Wells and Springs (314)	475,718				**475,718**	8
Supply Mains (316)	43,442				**43,442**	9
Other Water Source Plant (317)	0				**0**	10
Total Source of Supply Plant	**519,160**	**0**	**0**	**0**	**519,160**	
PUMPING PLANT						
Land and Land Rights (320)	13,420				**13,420**	11
Structures and Improvements (321)	364,127				**364,127**	12
Other Power Production Equipment (323)	161,043				**161,043**	13
Electric Pumping Equipment (325)	442,657				**442,657**	14
Diesel Pumping Equipment (326)	0				**0**	15
Other Pumping Equipment (328)	0				**0**	16
Total Pumping Plant	**981,247**	**0**	**0**	**0**	**981,247**	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				**0**	17
Structures and Improvements (331)	0				**0**	18
Sand or Other Media Filtration Equipment (332)	19,839		6,900		**12,939**	19
Membrane Filtration Equipment (333)					**0**	20
Other Water Treatment Equipment (334)					**0**	21
Total Water Treatment Plant	**19,839**	**0**	**6,900**	**0**	**12,939**	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	2,747				**2,747**	22
Structures and Improvements (341)	0				**0**	23
Distribution Reservoirs and Standpipes (342)	1,032,785				**1,032,785**	24
Transmission and Distribution Mains (343)	4,393,208	231,342	4,508		**4,620,042**	25
Services (345)	729,349	42,309	661		**770,997**	26
Meters (346)	1,100,406	36,739	24,637		**1,112,508**	27
Hydrants (348)	519,740	47,356	741		**566,355**	28

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				**0**	**29**
Total Transmission and Distribution Plant	**7,778,235**	**357,746**	**30,547**	**0**	**8,105,434**	
GENERAL PLANT						
Land and Land Rights (389)	7,553				**7,553**	**30**
Structures and Improvements (390)	197,624				**197,624**	**31**
Office Furniture and Equipment (391)	36,629				**36,629**	**32**
Computer Equipment (391.1)	269,489	2,032	30,261		**241,260**	**33**
Transportation Equipment (392)	69,022				**69,022**	**34**
Stores Equipment (393)	7,155				**7,155**	**35**
Tools, Shop and Garage Equipment (394)	47,017		686		**46,331**	**36**
Laboratory Equipment (395)	4,740				**4,740**	**37**
Power Operated Equipment (396)	0				**0**	**38**
Communication Equipment (397)	21,375				**21,375**	**39**
SCADA Equipment (397.1)	85,416				**85,416**	**40**
Miscellaneous Equipment (398)	0				**0**	**41**
Total General Plant	**746,020**	**2,032**	**30,947**	**0**	**717,105**	
Total utility plant in service directly assignable	**10,044,501**	**359,778**	**68,394**	**0**	**10,335,885**	
Common Utility Plant Allocated to Water Department (300)	0				**0**	**42**
Total utility plant in service	**10,044,501**	**359,778**	**68,394**	**0**	**10,335,885**	

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				**0**	**1**
Franchises and Consents (302)	0				**0**	**2**
Miscellaneous Intangible Plant (303)	0				**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	**0**	**0**	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				**0**	**4**
Structures and Improvements (311)	0				**0**	**5**
Collecting and Impounding Reservoirs (312)	0				**0**	**6**
Lake, River and Other Intakes (313)	0				**0**	**7**
Wells and Springs (314)	0				**0**	**8**
Supply Mains (316)	0				**0**	**9**
Other Water Source Plant (317)	0				**0**	**10**
Total Source of Supply Plant	**0**	**0**	**0**	**0**	**0**	
PUMPING PLANT						
Land and Land Rights (320)	0				**0**	**11**
Structures and Improvements (321)	0				**0**	**12**
Other Power Production Equipment (323)	0				**0**	**13**
Electric Pumping Equipment (325)	0				**0**	**14**
Diesel Pumping Equipment (326)	0				**0**	**15**
Other Pumping Equipment (328)	0				**0**	**16**
Total Pumping Plant	**0**	**0**	**0**	**0**	**0**	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				**0**	**17**
Structures and Improvements (331)	0				**0**	**18**
Sand or Other Media Filtration Equipment (332)	0				**0**	**19**
Membrane Filtration Equipment (333)					**0**	**20**
Other Water Treatment Equipment (334)					**0**	**21**
Total Water Treatment Plant	**0**	**0**	**0**	**0**	**0**	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				**0**	**22**
Structures and Improvements (341)	0				**0**	**23**
Distribution Reservoirs and Standpipes (342)	0				**0**	**24**
Transmission and Distribution Mains (343)	1,270,315				**1,270,315**	**25**
Services (345)	311,983				**311,983**	**26**
Meters (346)	0				**0**	**27**

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	146,224				**146,224**	**28**
Other Transmission and Distribution Plant (349)	0				**0**	**29**
Total Transmission and Distribution Plant	**1,728,522**	**0**	**0**	**0**	**1,728,522**	
GENERAL PLANT						
Land and Land Rights (389)	0				**0**	**30**
Structures and Improvements (390)	0				**0**	**31**
Office Furniture and Equipment (391)	0				**0**	**32**
Computer Equipment (391.1)	0				**0**	**33**
Transportation Equipment (392)	0				**0**	**34**
Stores Equipment (393)	0				**0**	**35**
Tools, Shop and Garage Equipment (394)	0				**0**	**36**
Laboratory Equipment (395)	0				**0**	**37**
Power Operated Equipment (396)	0				**0**	**38**
Communication Equipment (397)	0				**0**	**39**
SCADA Equipment (397.1)	0				**0**	**40**
Miscellaneous Equipment (398)	0				**0**	**41**
Total General Plant	**0**	**0**	**0**	**0**	**0**	
Total utility plant in service directly assignable	**1,728,522**	**0**	**0**	**0**	**1,728,522**	
Common Utility Plant Allocated to Water Department (300)	0				**0**	**42**
Total utility plant in service	**1,728,522**	**0**	**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	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	84,413	2.90%	13,796	4
Supply Mains (316)	9,447	2.20%	956	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	**93,860**		**14,752**	
PUMPING PLANT				
Structures and Improvements (321)	91,406	3.20%	11,652	7
Other Power Production Equipment (323)	67,737	10.00%	16,104	8
Electric Pumping Equipment (325)	76,328	4.40%	19,477	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	**235,471**		**47,233**	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	14,468	6.00%	983	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	**14,468**		**983**	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	158,934	1.90%	19,623	17
Transmission and Distribution Mains (343)	539,038	1.30%	58,586	18
Services (345)	224,205	2.90%	21,755	19
Meters (346)	134,521	5.50%	60,855	20
Hydrants (348)	75,745	2.20%	11,947	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	**1,132,443**		**172,766**	
GENERAL PLANT				
Structures and Improvements (390)	64,682	3.30%	6,522	23
Office Furniture and Equipment (391)	13,499	5.80%	2,124	24
Computer Equipment (391.1)	136,675	20.00%	51,075	25
Transportation Equipment (392)	69,022	13.30%		26
Stores Equipment (393)	7,155	5.80%		27
Tools, Shop and Garage Equipment (394)	31,451	5.80%	2,707	28
Laboratory Equipment (395)	3,032	5.80%	275	29

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					**98,209**	**4**
316					**10,403**	**5**
317					**0**	**6**
	0	**0**	**0**	**0**	**108,612**	
321					**103,058**	**7**
323					**83,841**	**8**
325					**95,805**	**9**
326					**0**	**10**
328					**0**	**11**
	0	**0**	**0**	**0**	**282,704**	
331					**0**	**12**
332	6,900		300		**8,851**	**13**
333					**0**	**14**
334					**0**	**15**
	6,900	**0**	**300**	**0**	**8,851**	
341					**0**	**16**
342					**178,557**	**17**
343	4,508				**593,116**	**18**
345	661				**245,299**	**19**
346	24,637		10,755		**181,494**	**20**
348	741	2,391			**84,560**	**21**
349					**0**	**22**
	30,547	**2,391**	**10,755**	**0**	**1,283,026**	
390					**71,204**	**23**
391					**15,623**	**24**
391.1	30,261				**157,489**	**25**
392					**69,022**	**26**
393					**7,155**	**27**
394	686		105		**33,577**	**28**
395					**3,307**	**29**

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)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		**30**
Communication Equipment (397)	19,780	10.00%	1,596	**31**
SCADA Equipment (397.1)	36,347	10.00%	8,542	**32**
Miscellaneous Equipment (398)	0	0.00%		**33**
Total General Plant	**381,643**		**72,841**	
Total accum. prov. directly assignable	**1,857,885**		**308,575**	
Common Utility Plant Allocated to Water Department	0	0.00%		**34**
Total accum. prov. for depreciation	**1,857,885**		**308,575**	

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)	
396					**0**	**30**
397					**21,376**	**31**
397.1					**44,889**	**32**
398					**0**	**33**
	30,947	**0**	**105**	**0**	**423,642**	
	68,394	**2,391**	**11,160**	**0**	**2,106,835**	
					0	**34**
	68,394	**2,391**	**11,160**	**0**	**2,106,835**	

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

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

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 397 has a rounding difference which accounts for the values being different at year end.

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

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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	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	**0**		**0**	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	**0**		**0**	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	**0**		**0**	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	200,885	1.30%	16,514	18
Services (345)	138,079	2.90%	9,048	19
Meters (346)	0	0.00%		20
Hydrants (348)	34,512	2.20%	3,217	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	**373,476**		**28,779**	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					217,399	18
345					147,127	19
346					0	20
348					37,729	21
349					0	22
	0	0	0	0	402,255	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		**30**
Communication Equipment (397)	0	0.00%		**31**
SCADA Equipment (397.1)	0	0.00%		**32**
Miscellaneous Equipment (398)	0	0.00%		**33**
Total General Plant	**0**		**0**	
Total accum. prov. directly assignable	**373,476**		**28,779**	
Common Utility Plant Allocated to Water Department	0	0.00%		**34**
Total accum. prov. for depreciation	**373,476**		**28,779**	

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)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	402,255	
					0	34
	0	0	0	0	402,255	

SOURCES OF WATER SUPPLY - STATISTICS

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

	Sources of Water Supply				
Month (a)	**Purchased Water Gallons (000's) (b)**	**Surface Water Gallons (000's) (c)**	**Ground Water Gallons (000's) (d)**	**Total Gallons All Methods (000's) (e)**	
January			40,894	**40,894**	**1**
February			45,449	**45,449**	**2**
March			60,439	**60,439**	**3**
April			41,694	**41,694**	**4**
May			49,585	**49,585**	**5**
June			46,803	**46,803**	**6**
July			47,087	**47,087**	**7**
August			52,548	**52,548**	**8**
September			43,654	**43,654**	**9**
October			42,554	**42,554**	**10**
November			35,665	**35,665**	**11**
December			37,520	**37,520**	**12**
Total annual pumpage	**0**	**0**	**543,892**	**543,892**	

WATER LOSS AND OTHER STATISTICS

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

WATER LOSS STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	543,892	2
Less: Gallons (000's) used in the treatment process:	0	3
Subtotal: Gallons (000's) entering distribution system:	**543,892**	4
Less: Gallons (000's) sold:	485,313	5
Gallons (000's) entering distribution system but not sold:	**58,579**	6
Estimated Water Usage:		7
Gallons (000's) used to flush mains:	2,992	8
Gallons (000's) used for fire protection:		9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:		11
Subtotal Estimated Usage:	**2,992**	12
Estimated Water Losses:		13
Gallons (000's) lost due to main leaks or breaks:	2,281	14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) not accounted for:	**53,306**	18
Subtotal of Estimated Losses:	**55,587**	19
Percentage of water entering distribution system sold:	**89%**	20
Percentage of unaccounted for water:	**10%**	21
If more than 15%, indicate causes:		22
n/a		23
		24
If more than 15%, state what action has been taken to reduce water loss:		25
n/a		26
		27
OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	3,301	29
Date of maximum: 08/25/2008		30
Cause of maximum: pumped reservoir down and then refilled		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	294	33
Date of minimum: 10/13/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	724,215	35
If water is purchased:		36
Vendor Name: NONE		37
Point of Delivery: N/A		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	9	40
Number of service breaks repaired this year:		41
Population served (estimate the number of individuals served):		42
Inside municipality?	7,470	43
Outside municipality?	15	44

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)	
CTY HWY B	7	236	20	1,080,000	Yes	1
CTY HWY B	8	240	20	1,224,000	Yes	2
CTY HWY B	9	318	24	1,152,000	Yes	3
WAUKECHON ROAD	5	250	20	1,224,000	Yes	4
WAUKECHON ROAD & BIRCHHILL LN	6	237	20	1,080,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes: Identification Number (b)	Intakes: Distance From Shore in feet (c)	Intakes: Depth Below Surface in feet (d)	Intakes: 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				9
Standby Engine Mfr	WESCO	MARATHON	GENERAL ELECTRIC	10
Year Installed	2003	2003	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	75	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5	WELL #6	WELL #7	15
Location	1450 WAUKECHON ST	1149 ENGEL DR	1050 CTY RD B	16
Purpose	P	P	P	17
Destination	R	R	D	18
Pump Manufacturer	GOULDS	GOULDS	GOULDS	19
Year Installed	2000	2002	2000	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	945	750	800	22
Pump Motor or				23
Standby Engine Mfr	U.S. MOTORS	WESCO	WESCO	24
Year Installed	2000	2001	2000	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	75	50	65	27
Footnotes				28

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	AMERICAN TURBINE	GOULDS		5
Year Installed	1999	2004		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	883	810		8
Pump Motor or				9
Standby Engine Mfr	U S ELECTRIC	U.S. MOTORS		10
Year Installed	1999	2004		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	75	60		13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or				23
Standby Engine Mfr				24
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2		1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	R	ET		5
Year constructed	1973	2004		6
Primary material (earthen, steel,				7
concrete, other)	STEEL	STEEL		8
Elevation difference in feet				9
(See Headnote 3.)	10	120		10
Total capacity in gallons (actual)	2,000,000	500,000		11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment				14
(gas, liquid, powder, other)	LIQUID	LIQUID		15
Points of application				16
(wellhouse, central facilities,				17
booster station, other)	BOOSTER STATION	WELLHOUSE		18
Filters, type (gravity, pressure,				19
other, none)	NONE	NONE		20
Rated capacity of filter plant				21
(m.g.d.) (note: 1,200,000 gal/day				22
= 1.2 m.g.d.)	0.0000	0.0000		23
Is a corrosion control chemical				24
used (yes, no)?	N	N		25
Is water fluoridated (yes, no)?	N	N		26
				27
Footnotes				28

WATER MAINS

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

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	684				**684**	1
M	D	4.000	19,377				**19,377**	2
A	D	6.000	62,760				**62,760**	3
M	D	6.000	40,600		2,300		**38,300**	4
P	D	6.000	2,533	27			**2,560**	5
M	D	8.000	27,117		1,397		**25,720**	6
M	S	8.000	70				**70**	7
P	D	8.000	20,928	1,624			**22,552**	8
A	D	10.000	6,179				**6,179**	9
A	S	10.000	20				**20**	10
M	D	10.000	22,671		16		**22,655**	11
M	S	10.000	10				**10**	12
P	D	10.000	14,245	21			**14,266**	13
A	D	12.000	1,821				**1,821**	14
A	S	12.000	1,160				**1,160**	15
M	D	12.000	38,071				**38,071**	16
M	T	12.000	720				**720**	17
P	D	12.000	19,448	2,082			**21,530**	18
P	T	12.000	3,240				**3,240**	19
M	D	14.000	3,217				**3,217**	20
M	T	14.000	2,290				**2,290**	21
M	S	18.000	55				**55**	22
Total Within Municipality			**287,216**	**3,754**	**3,713**	**0**	**287,257**	
M	D	10.000	1,174				**1,174**	23
M	D	12.000	4,297				**4,297**	24
Total Outside of Municipality			**5,471**	**0**	**0**	**0**	**5,471**	
Total Utility			**292,687**	**3,754**	**3,713**	**0**	**292,728**	

WATER MAINS

Water Mains (Page W-19)

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

All projects completed in 2008 were done using internal funds.

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	2,707		13		2,694		1
M	1.000	199		2		197		2
P	1.000	306	26			332		3
P	1.500	2				2		4
M	1.500	34		1		33		5
P	2.000	8				8		6
M	2.000	45		3		42		7
M	3.000	5		1		4		8
M	4.000	3				3		9
P	4.000	3				3		10
M	6.000	17				17		11
P	6.000	1	3			4		12
P	8.000	2	2			4		13
M	8.000	20				20		14
Total Utility		**3,352**	**31**	**20**	**0**	**3,363**	**0**	

WATER SERVICES

Water Services (Page W-20)

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

All projects completed in 2008 were done using internal funds.

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

The zero usage has been confirmed with SMU staff.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,521		58		**3,463**	416	1
0.750	148	10			**158**	17	2
1.000	115	15	2		**128**	7	3
1.500	76		11		**65**	26	4
2.000	71	1	16		**56**	47	5
3.000	12	5	3		**14**	8	6
4.000	9		2		**7**	5	7
6.000	4	1	1		**4**	3	8
Total:	**3,956**	**32**	**93**	**0**	**3,895**	**529**	

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	2,942	244	12	18	5	242	**3,463**	1
0.750	43	47	3	7	0	58	**158**	2
1.000	1	66	9	5	2	45	**128**	3
1.500		35	2	6	0	22	**65**	4
2.000		20	7	14	1	14	**56**	5
3.000		5	0	4	0	5	**14**	6
4.000		1	1	3	0	2	**7**	7
6.000		0	1	1	0	2	**4**	8
Total:	**2,986**	**418**	**35**	**58**	**8**	**390**	**3,895**	

METERS

Meters (Page W-21)

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 in for testing, therefore, newly tested or replaced meters (if not testing within the specified range) are installed in their place.

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)	0	**1**
Within Municipality	383	9	5	7	394	**2**
Total Fire Hydrants	**390**	**9**	**5**	**0**	**394**	
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:	796
Number of distribution system valves end of year:	2,670
Number of distribution valves operated during year:	1,335

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

Explain all reported Adjustments.

The Wescott Sanitary District was annexed into the City of Shawano as of July 2008. The adjustments shown were to remove the hydrants from outside the municipality to within the municipality.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	21,234,736	20,396,308	1
Total Sales of Electricity	**21,234,736**	**20,396,308**	
Other Operating Revenues			
Forfeited Discounts (450)	43,269	43,204	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	38,184	39,532	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	2,006	2,142	7
Total Other Operating Revenues	**83,459**	**84,878**	
Total Operating Revenues	**21,318,195**	**20,481,186**	
Operation and Maintenenance Expenses			
Power Production Expenses (500-557)	18,295,669	17,527,101	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	296,047	244,845	10
Customer Accounts Expenses (901-905)	111,022	105,165	11
Customer Service and Information Expenses (906)	0		12
Sales Expenses (911-916)	7,071	2,493	13
Administrative and General Expenses (920-932)	505,462	503,257	14
Total Operation and Maintenenance Expenses	**19,215,271**	**18,382,861**	
Other Expenses			
Depreciation Expense (403)	733,034	720,555	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	511,085	459,640	17
Total Other Expenses	**1,244,119**	**1,180,195**	
Total Operating Expenses	**20,459,390**	**19,563,056**	
NET OPERATING INCOME	**858,805**	**918,130**	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
NONE	0	1
Customer late payment charges	43,269	2
Other (specify):		
Total Forfeited Discounts (450)	**43,269**	
Miscellaneous Service Revenues (451):		
N ONE	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	38,184	5
Total Rent from Electric Property (454)	**38,184**	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	**0**	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES-DISCOUNT ON SALES TAX	2,006	7
Total Other Electric Revenues (456)	**2,006**	

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
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

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			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
Total Other Power Generation Expenses	**0**	**0**	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	18,295,669	17,527,101	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	**18,295,669**	**17,527,101**	
Total Power Production Expenses	**18,295,669**	**17,527,101**	
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)	18,626	18,604	50
Load Dispatching (581)		0	51
Station Expenses (582)	29,043	22,910	52
Overhead Line Expenses (583)	15,257	16,057	53
Underground Line Expenses (584)	49,024	32,545	54
Street Lighting and Signal System Expenses (585)	7,684	7,699	55
Meter Expenses (586)	27,021	24,771	56
Customer Installations Expenses (587)	4,290	4,682	57
Miscellaneous Distribution Expenses (588)	38,499	22,664	58
Rents (589)	1,553	1,269	59
Maintenance Supervision and Engineering (590)	0	0	60
Maintenance of Structures (591)	39	1,518	61
Maintenance of Station Equipment (592)	2,195	1,668	62
Maintenance of Overhead Lines (593)	57,799	46,047	63

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			
Maintenance of Underground Lines (594)	33,985	25,838	64
Maintenance of Line Transformers (595)	100	8,963	65
Maintenance of Street Lighting and Signal Systems (596)	10,897	9,428	66
Maintenance of Meters (597)	35	182	67
Maintenance of Miscellaneous Distribution Plant (598)	0	0	68
Total Distribution Expenses	**296,047**	**244,845**	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	2,125	348	69
Meter Reading Expenses (902)	19,049	23,787	70
Customer Records and Collection Expenses (903)	89,132	80,489	71
Uncollectible Accounts (904)	716	541	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)			74
Total Customer Accounts Expenses	**111,022**	**105,165**	
SALES EXPENSES			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)	7,071	2,493	77
Miscellaneous Sales Expenses (916)		0	78
Total Sales Expenses	**7,071**	**2,493**	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	132,988	129,852	79
Office Supplies and Expenses (921)	24,762	25,806	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	17,214	46,696	82
Property Insurance (924)	14,300	14,996	83
Injuries and Damages (925)	10,170	8,824	84
Employee Pensions and Benefits (926)	206,976	179,181	85
Regulatory Commission Expenses (928)	0	8,761	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	31,894	23,730	88
Rents (931)	2,286	0	89
Maintenance of General Plant (932)	64,872	65,411	90
Total Administrative and General Expenses	**505,462**	**503,257**	
Total Operation and Maintenance Expenses	**19,215,271**	**18,382,861**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

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

Acct 584 increased because SMU had more underground distribution line problems to diagnose and ultimately repair.

Acct 588 increased because of the expenses associated with first aid supplies and mapping and printing of service records.

Acct 593 increased because of the added expense to maintain clearance of the overhead lines. Each year, from January through March, the crews are assigned to clear certain areas of our distribution system.

Acct 923 decreased because when closing work orders at the end of 2007, expenses that were paid for outside services could not be capitalized, therefore, they were expensed. In 2008, expenses were capitalized along with the plant record that it was associated with.

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		293,116	263,066	1
Social Security	PAYROLL EXPENSES	34,077	31,805	2
Wisconsin Gross Receipts Tax	PREPAID FROM PRIOR YEAR'S PAYMENTS	175,025	152,822	3
PSC Remainder Assessment	REVENUES	18,873	21,154	4
Other (specify):				
CLEARED TO TRANSPORTATION EXP	BASED ON PLANTS VALUES IN ACCTS 392 & 396	(10,006)	(9,207)	5
Total tax expense		**511,085**	**459,640**	

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		0.209200				3
County tax rate	mills		5.558400				4
Local tax rate	mills		9.800000				5
School tax rate	mills		9.933900				6
Voc. school tax rate	mills		1.825300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**27.326800**				10
Less: state credit	mills		1.498100				11
Net tax rate	mills		**25.828700**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**9.800000**				14
Combined School Tax Rate	mills		**11.759200**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**21.559200**				17
Total Tax Rate	mills		**27.326800**				18
Ratio of Local and School Tax to Total	dec.		**0.788940**				19
Total tax net of state credit	mills		**25.828700**				20
Net Local and School Tax Rate	mills		**20.377289**				21
Utility Plant, Jan. 1	$	**20,470,427**	20,470,427				22
Materials & Supplies	$	**446,237**	446,237				23
Subtotal	$	**20,916,664**	**20,916,664**				24
Less: Plant Outside Limits	$	**3,039,357**	3,039,357				25
Taxable Assets	$	**17,877,307**	**17,877,307**				26
Assessment Ratio	dec.		0.804620				27
Assessed Value	$	**14,384,439**	**14,384,439**				28
Net Local & School Rate	mills		**20.377289**				29
Tax Equiv. Computed for Current Year	$	**293,116**	**293,116**				30
Tax Equivalent per 1994 PSC Report	$	164,729					31
Any lower tax equivalent as authorized							32
by municipality (see note 5)	$						33
Tax equiv. for current year (see note 5)	$	**293,116**					34
Footnotes							35

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				**0**	**1**
Franchises and Consents (302)	0				**0**	**2**
Miscellaneous Intangible Plant (303)	0				**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	**0**	**0**	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				**0**	**4**
Structures and Improvements (311)	0				**0**	**5**
Boiler Plant Equipment (312)	0				**0**	**6**
Engines and Engine Driven Generators (313)	0				**0**	**7**
Turbogenerator Units (314)	0				**0**	**8**
Accessory Electric Equipment (315)	0				**0**	**9**
Miscellaneous Power Plant Equipment (316)	0				**0**	**10**
Total Steam Production Plant	**0**	**0**	**0**	**0**	**0**	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				**0**	**11**
Structures and Improvements (331)	0				**0**	**12**
Reservoirs, Dams and Waterways (332)	0				**0**	**13**
Water Wheels, Turbines and Generators (333)	0				**0**	**14**
Accessory Electric Equipment (334)	0				**0**	**15**
Miscellaneous Power Plant Equipment (335)	0				**0**	**16**
Roads, Railroads and Bridges (336)	0				**0**	**17**
Total Hydraulic Production Plant	**0**	**0**	**0**	**0**	**0**	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				**0**	**18**
Structures and Improvements (341)	0				**0**	**19**
Fuel Holders, Producers and Accessories (342)	0				**0**	**20**
Prime Movers (343)	0				**0**	**21**
Generators (344)	0				**0**	**22**
Accessory Electric Equipment (345)	0				**0**	**23**
Miscellaneous Power Plant Equipment (346)	0				**0**	**24**
Total Other Production Plant	**0**	**0**	**0**	**0**	**0**	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				**0**	**25**
Structures and Improvements (352)	0				**0**	**26**
Station Equipment (353)	0				**0**	**27**
Towers and Fixtures (354)	0				**0**	**28**

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	125,803		1,719	(2,332)	**121,752**	29
Overhead Conductors and Devices (356)	173,760		325	(7,553)	**165,882**	30
Underground Conduit (357)	725				**725**	31
Underground Conductors and Devices (358)	27,083				**27,083**	32
Roads and Trails (359)	0				**0**	33
Total Transmission Plant	**327,371**	**0**	**2,044**	**(9,885)**	**315,442**	
DISTRIBUTION PLANT						
Land and Land Rights (360)	43,975				**43,975**	34
Structures and Improvements (361)	158,532		2,365		**156,167**	35
Station Equipment (362)	2,110,352				**2,110,352**	36
Storage Battery Equipment (363)	0				**0**	37
Poles, Towers and Fixtures (364)	844,778	6,543	2,732	2,332	**850,921**	38
Overhead Conductors and Devices (365)	1,212,977	5,049	2,077	7,553	**1,223,502**	39
Underground Conduit (366)	1,849,734	131,518			**1,981,252**	40
Underground Conductors and Devices (367)	5,056,098	17,202	2,920		**5,070,380**	41
Line Transformers (368)	2,527,960	137,340	3,978		**2,661,322**	42
Services (369)	265,736	20,024	2,177		**283,583**	43
Meters (370)	1,029,679	975	15,413		**1,015,241**	44
Installations on Customers' Premises (371)	0				**0**	45
Leased Property on Customers' Premises (372)	0				**0**	46
Street Lighting and Signal Systems (373)	1,269,708	15,259	13,201		**1,271,766**	47
Total Distribution Plant	**16,369,529**	**333,910**	**44,863**	**9,885**	**16,668,461**	
GENERAL PLANT						
Land and Land Rights (389)	27,606				**27,606**	48
Structures and Improvements (390)	630,371				**630,371**	49
Office Furniture and Equipment (391)	77,354				**77,354**	50
Computer Equipment (391.1)	615,040	7,810	55,328		**567,522**	51
Transportation Equipment (392)	260,901		2,920		**257,981**	52
Stores Equipment (393)	23,548				**23,548**	53
Tools, Shop and Garage Equipment (394)	191,464	3,058	1,189		**193,333**	54
Laboratory Equipment (395)	63,443	4,642	285		**67,800**	55
Power Operated Equipment (396)	349,389				**349,389**	56
Communication Equipment (397)	84,215				**84,215**	57
SCADA Equipment (397.1)					**0**	58
Miscellaneous Equipment (398)	0				**0**	59

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

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				**0**	**60**
Total General Plant	**2,323,331**	**15,510**	**59,722**	**0**	**2,279,119**	
Total utility plant in service directly assignable	**19,020,231**	**349,420**	**106,629**	**0**	**19,263,022**	
Common Utility Plant Allocated to Electric Department (300)	0				**0**	**61**
Total utility plant in service	**19,020,231**	**349,420**	**106,629**	**0**	**19,263,022**	

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

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

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

Accounts 366 and 368 had additions that exceeded $100,000. The projects that were completed in 2008 were done using internal funds.

If Adjustments for any account are nonzero, please explain.

When auditing the entries for the capitalized plant at the end of 2007, it was noticed that plant was added as transmission plant and should have been added as distribution plant. These adjustments corrected the plant values that were capitalized.

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

There were no electric meters purchased in 2008. One double meter pedestal was installed because the snow plow when plowing the City streets damaged the original beyond repair.

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

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				**0**	**1**
Franchises and Consents (302)	0				**0**	**2**
Miscellaneous Intangible Plant (303)	0				**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	**0**	**0**	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				**0**	**4**
Structures and Improvements (311)	0				**0**	**5**
Boiler Plant Equipment (312)	0				**0**	**6**
Engines and Engine Driven Generators (313)	0				**0**	**7**
Turbogenerator Units (314)	0				**0**	**8**
Accessory Electric Equipment (315)	0				**0**	**9**
Miscellaneous Power Plant Equipment (316)	0				**0**	**10**
Total Steam Production Plant	**0**	**0**	**0**	**0**	**0**	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				**0**	**11**
Structures and Improvements (331)	0				**0**	**12**
Reservoirs, Dams and Waterways (332)	0				**0**	**13**
Water Wheels, Turbines and Generators (333)	0				**0**	**14**
Accessory Electric Equipment (334)	0				**0**	**15**
Miscellaneous Power Plant Equipment (335)	0				**0**	**16**
Roads, Railroads and Bridges (336)	0				**0**	**17**
Total Hydraulic Production Plant	**0**	**0**	**0**	**0**	**0**	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				**0**	**18**
Structures and Improvements (341)	0				**0**	**19**
Fuel Holders, Producers and Accessories (342)	0				**0**	**20**
Prime Movers (343)	0				**0**	**21**
Generators (344)	0				**0**	**22**
Accessory Electric Equipment (345)	0				**0**	**23**
Miscellaneous Power Plant Equipment (346)	0				**0**	**24**
Total Other Production Plant	**0**	**0**	**0**	**0**	**0**	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				**0**	**25**
Structures and Improvements (352)	0				**0**	**26**
Station Equipment (353)	0				**0**	**27**

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Towers and Fixtures (354)	0				**0**	**28**
Poles and Fixtures (355)	0				**0**	**29**
Overhead Conductors and Devices (356)	0				**0**	**30**
Underground Conduit (357)	0				**0**	**31**
Underground Conductors and Devices (358)	0				**0**	**32**
Roads and Trails (359)	0				**0**	**33**
Total Transmission Plant	**0**	**0**	**0**	**0**	**0**	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				**0**	**34**
Structures and Improvements (361)	0				**0**	**35**
Station Equipment (362)	0				**0**	**36**
Storage Battery Equipment (363)	0				**0**	**37**
Poles, Towers and Fixtures (364)	1,500				**1,500**	**38**
Overhead Conductors and Devices (365)	719				**719**	**39**
Underground Conduit (366)	24,402	1,020			**25,422**	**40**
Underground Conductors and Devices (367)	346,444	15,775			**362,219**	**41**
Line Transformers (368)	0	0			**0**	**42**
Services (369)	829,942	4,582			**834,524**	**43**
Meters (370)	0				**0**	**44**
Installations on Customers' Premises (371)	0				**0**	**45**
Leased Property on Customers' Premises (372)	0				**0**	**46**
Street Lighting and Signal Systems (373)	53,437	7,540			**60,977**	**47**
Total Distribution Plant	**1,256,444**	**28,917**	**0**	**0**	**1,285,361**	
GENERAL PLANT						
Land and Land Rights (389)	0				**0**	**48**
Structures and Improvements (390)	0				**0**	**49**
Office Furniture and Equipment (391)	0				**0**	**50**
Computer Equipment (391.1)	0				**0**	**51**
Transportation Equipment (392)	0				**0**	**52**
Stores Equipment (393)	0				**0**	**53**
Tools, Shop and Garage Equipment (394)	0				**0**	**54**
Laboratory Equipment (395)	0				**0**	**55**
Power Operated Equipment (396)	0				**0**	**56**
Communication Equipment (397)	0				**0**	**57**
SCADA Equipment (397.1)					**0**	**58**
Miscellaneous Equipment (398)	0				**0**	**59**

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				**0**	**60**
Total General Plant	**0**	**0**	**0**	**0**	**0**	
Total utility plant in service directly assignable	**1,256,444**	**28,917**	**0**	**0**	**1,285,361**	
Common Utility Plant Allocated to Electric Department (300)	0				**0**	**61**
Total utility plant in service	**1,256,444**	**28,917**	**0**	**0**	**1,285,361**	

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	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	**0**		**0**	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	**0**		**0**	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	**0**		**0**	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	67,445	2.80%	3,467	22
Overhead Conductors and Devices (356)	67,073	3.20%	5,434	23
Underground Conduit (357)	201	2.80%	22	24
Underground Conductors and Devices (358)	10,485	3.70%	1,002	25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	**145,204**		**9,925**	
DISTRIBUTION PLANT				
Structures and Improvements (361)	83,308	3.00%	4,721	27
Station Equipment (362)	701,883	3.20%	67,531	28
Storage Battery Equipment (363)	0	0.00%		29

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	1,719				**69,193**	**22**
356	325				**72,182**	**23**
357					**223**	**24**
358					**11,487**	**25**
359					**0**	**26**
	2,044	**0**	**0**	**0**	**153,085**	
361	2,365				**85,664**	**27**
362					**769,414**	**28**
363					**0**	**29**

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)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	521,714	3.90%	33,066	30
Overhead Conductors and Devices (365)	484,568	3.10%	37,765	31
Underground Conduit (366)	230,264	2.00%	38,310	32
Underground Conductors and Devices (367)	1,005,562	3.30%	167,087	33
Line Transformers (368)	871,507	3.30%	85,623	34
Services (369)	(17,847)	4.10%	11,261	35
Meters (370)	(300,117)	5.00%	51,123	36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	550,209	5.10%	64,808	39
Total Distribution Plant	**4,131,051**		**561,295**	
GENERAL PLANT				
Structures and Improvements (390)	234,100	2.50%	15,759	40
Office Furniture and Equipment (391)	46,598	6.30%	4,873	41
Computer Equipment (391.1)	405,532	20.00%	118,256	42
Transportation Equipment (392)	260,902	14.30%		43
Stores Equipment (393)	23,548	4.00%		44
Tools, Shop and Garage Equipment (394)	127,463	6.70%	12,891	45
Laboratory Equipment (395)	43,459	6.70%	4,454	46
Power Operated Equipment (396)	349,391	10.00%		47
Communication Equipment (397)	28,430	6.70%	5,585	48
SCADA Equipment (397.1)				49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	**1,519,423**		**161,818**	
Total accum. prov. directly assignable	**5,795,678**		**733,038**	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	**5,795,678**		**733,038**	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	**0**		**0**	
Total accum. prov. directly assignable	**5,795,678**		**733,038**	

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)	
364	2,732	4,017	475		**548,506**	**30**
365	2,077	783	565		**520,038**	**31**
366					**268,574**	**32**
367	2,920	449	248		**1,169,528**	**33**
368	3,978		4,425		**957,577**	**34**
369	2,177	4,486	1,136		**(12,113)**	**35**
370	15,413	76	5,780		**(258,703)**	**36**
371					**0**	**37**
372					**0**	**38**
373	13,201	3,032	2,010		**600,794**	**39**
	44,863	**12,843**	**14,639**	**0**	**4,649,279**	
390					**249,859**	**40**
391					**51,471**	**41**
391.1	55,328				**468,460**	**42**
392	2,920				**257,982**	**43**
393					**23,548**	**44**
394	1,189		220		**139,385**	**45**
395	285				**47,628**	**46**
396					**349,391**	**47**
397					**34,015**	**48**
397.1					**0**	**49**
398					**0**	**50**
	59,722	**0**	**220**	**0**	**1,621,739**	
	106,629	**12,843**	**14,859**	**0**	**6,424,103**	
					0	**51**
	106,629	**12,843**	**14,859**	**0**	**6,424,103**	
399					**0**	**52**
	0	**0**	**0**	**0**	**0**	
	106,629	**12,843**	**14,859**	**0**	**6,424,103**	

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

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-09)

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

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

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

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

Account 396 and account 392 is different due to rounding.

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

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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	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	**0**		**0**	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	**0**		**0**	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	**0**		**0**	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	**0**		**0**	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0	0.00%		27
Station Equipment (362)	0	0.00%		28
Storage Battery Equipment (363)	0	0.00%		29

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
359					0	26
	0	0	0	0	0	
361					0	27
362					0	28
363					0	29

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)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	146	3.90%	58	**30**
Overhead Conductors and Devices (365)	33	3.10%	22	**31**
Underground Conduit (366)	692	2.00%	498	**32**
Underground Conductors and Devices (367)	95,922	3.30%	11,693	**33**
Line Transformers (368)	0	0.00%		**34**
Services (369)	492,143	4.10%	34,122	**35**
Meters (370)	0	0.00%		**36**
Installations on Customers' Premises (371)	0	0.00%		**37**
Leased Property on Customers' Premises (372)	0	0.00%		**38**
Street Lighting and Signal Systems (373)	24,833	5.10%	2,918	**39**
Total Distribution Plant	**613,769**		**49,311**	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		**40**
Office Furniture and Equipment (391)	0	0.00%		**41**
Computer Equipment (391.1)	0	0.00%		**42**
Transportation Equipment (392)	0	0.00%		**43**
Stores Equipment (393)	0	0.00%		**44**
Tools, Shop and Garage Equipment (394)	0	0.00%		**45**
Laboratory Equipment (395)	0	0.00%		**46**
Power Operated Equipment (396)	0	0.00%		**47**
Communication Equipment (397)	0	0.00%		**48**
SCADA Equipment (397.1)				**49**
Miscellaneous Equipment (398)	0	0.00%		**50**
Total General Plant	**0**		**0**	
Total accum. prov. directly assignable	**613,769**		**49,311**	
Common Utility Plant Allocated to Electric Department	0	0.00%		**51**
Total accum. prov. for depreciation	**613,769**		**49,311**	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		**52**
Total General Plant	**0**		**0**	
Total accum. prov. directly assignable	**613,769**		**49,311**	

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)	
364					**204**	**30**
365					**55**	**31**
366					**1,190**	**32**
367					**107,615**	**33**
368					**0**	**34**
369					**526,265**	**35**
370					**0**	**36**
371					**0**	**37**
372					**0**	**38**
373					**27,751**	**39**
	0	**0**	**0**	**0**	**663,080**	
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**
397.1					**0**	**49**
398					**0**	**50**
	0	**0**	**0**	**0**	**0**	
	0	**0**	**0**	**0**	**663,080**	
					0	**51**
	0	**0**	**0**	**0**	**663,080**	
399					**0**	**52**
	0	**0**	**0**	**0**	**0**	
	0	**0**	**0**	**0**	**663,080**	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned: First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)	
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	0				**0**	**1**
7.2/12.5 kV (12kV)	19				**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)	56				**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		1		**22**	**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	1			**16**	**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	7				**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 (kWh) (000's)	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(f)	
January	01	41,864	Monday	01/21/2008	12:00	24,060	1
February	02	40,982	Monday	02/11/2008	09:00	22,095	2
March	03	40,107	Friday	03/07/2008	12:00	22,837	3
April	04	39,497	Wednesday	04/23/2008	13:00	22,624	4
May	05	39,742	Monday	05/19/2008	10:00	22,700	5
June	06	43,765	Thursday	06/26/2008	14:00	23,396	6
July	07	46,364	Monday	07/07/2008	16:00	24,814	7
August	08	44,503	Monday	08/18/2008	15:00	24,613	8
September	09	46,729	Tuesday	09/02/2008	15:00	22,903	9
October	10	41,485	Monday	10/27/2008	11:00	23,349	10
November	11	40,841	Thursday	11/13/2008	11:00	21,826	11
December	12	42,521	Tuesday	12/23/2008	10:00	23,486	12
Total		**508,400**				**278,703**	

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	1

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		**0**	7
Purchases		278,703	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	**0**	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	**0**	14
Total Source of Energy		**278,703**	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		273,867	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		**0**	23
Total Sold and Used		**273,867**	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		4,836	27
Total Energy Losses		**4,836**	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		**1.7352%**	29
Total Disposition of Energy		**278,703**	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SALES	RG-1	4,164	32,600	**1**
Total Sales for Residential Sales		**4,164**	**32,600**	
Commercial & Industrial				
SMALL POWER SALES	CP-1	26	9,758	**2**
LARGE POWER TOD SALES	CP-2	26	45,262	**3**
INDUSTRIAL TOD SALES	CP-3	1	11,875	**4**
LARGE INDUSTRIAL TOD SALES	CP-4	3	140,250	**5**
GENERAL SALES	GS-1	1,226	14,183	**6**
LARGE GENERAL SALES	GS-2	108	17,693	**7**
INTERDEPARTMENTAL	MP-1	50	1,194	**8**
Total Sales for Commercial & Industrial		**1,440**	**240,215**	
Public Street & Highway Lighting				
FIELD LIGHTING	FL-1	3	68	**9**
PUBLIC STREET & HIGHWAY LIGHTING	MS-1	52	984	**10**
Total Sales for Public Street & Highway Lighting		**55**	**1,052**	
Sales for Resale				
NONE				**11**
Total Sales for Sales for Resale		**0**	**0**	
TOTAL SALES FOR ELECTRICITY		**5,659**	**273,867**	

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)	
		3,064,765	122,917	**3,187,682**	**1**
0	**0**	**3,064,765**	**122,917**	**3,187,682**	
35,598	46,137	811,742	36,415	**848,157**	**2**
125,948	149,386	3,382,191	172,246	**3,554,437**	**3**
20,916	22,449	769,435	45,533	**814,968**	**4**
254,822	306,728	8,911,763	531,600	**9,443,363**	**5**
		1,449,270	54,509	**1,503,779**	**6**
56,750	72,413	1,451,164	68,827	**1,519,991**	**7**
		112,276	4,447	**116,723**	**8**
494,034	**597,113**	**16,887,841**	**913,577**	**17,801,418**	
1,354	4,498	27,548	260	**27,808**	**9**
		213,915	3,913	**217,828**	**10**
1,354	**4,498**	**241,463**	**4,173**	**245,636**	
				0	**11**
0	**0**	**0**	**0**	**0**	
495,388	**601,611**	**20,194,069**	**1,040,667**	**21,234,736**	

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		508,400				6
Average load factor		**75.0954%**				7
Total Cost of Purchased Power		18,295,669				8
Average cost per kWh		**0.0656**				9
On-Peak Hours (if applicable)		2.81				10
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	11
	January	9,478	14,581			12
	February	8,877	13,218			13
	March	8,593	14,244			14
	April	9,162	13,462			15
	May	8,740	13,960			16
	June	9,263	14,133			17
	July	10,111	14,704			18
	August	9,497	15,116			19
	September	9,116	13,787			20
	October	9,757	13,592			21
	November	8,033	13,793			22
	December	9,474	14,012			23
	Total kWh (000)	**110,101**	**168,602**			24
Footnotes:						25
						26
						27
		(d)		**(e)**		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52
Footnotes:						53

PRODUCTION STATISTICS TOTALS

Particulars (a)		Total (b)	
Name of Plant			1
Unit Identification			2
Type of Generation			3
kWh Net Generation (000)		0	4
Is Generation Metered or Estimated?			5
Is Exciter & Station Use Metered or Estimated?			6
60-Minute Maximum Demand--kW (est. if not meas.)		0	7
Date and Hour of Such Maximum Demand			8
Load Factor			9
Maximum Net Generation in Any One Day		0	10
Date of Such Maximum			11
Number of Hours Generators Operated			12
Maximum Continuous or Dependable Capacity--kW		0	13
Is Plant Owned or Leased?			14
Total Production Expenses		0	15
Cost per kWh of Net Generation ($)			16
Monthly Net Generation --- kWh (000):	January	0	17
	February	0	18
	March	0	19
	April	0	20
	May	0	21
	June	0	22
	July	0	23
	August	0	24
	September	0	25
	October	0	26
	November	0	27
	December	0	28
Total kWh (000)		0	29
Gas Consumed--Therms		0	30
Average Cost per Therm Burned ($)		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			40
purposes in addition to elec. generation?			41
Coal consumed--tons (2,000 lbs.)		0	42
Average Cost per Ton ($)			43
Kind of Coal Used			44
Average BTU per Pound			45
Water Evaporated--Thousands of Pounds		0	46
Is Water Evaporated, Metered or Estimated?			47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel			48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.			49
Based on Total Coal Used at Plant			50
Based on Coal Used Solely in Electric Generation			51
Average BTU per kWh Net Generation			52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation ($)			53
Footnote			54

PRODUCTION STATISTICS

Particulars (a)		Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant		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						40
purposes in addition to elec. generation?						41
Coal consumed--tons (2,000 lbs.)						42
Average Cost per Ton ($)						43
Kind of Coal Used						44
Average BTU per Pound						45
Water Evaporated--Thousands of Pounds						46
Is Water Evaporated, Metered or Estimated?						47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel						48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.						49
Based on Total Coal Used at Plant						50
Based on Coal Used Solely in Electric Generation						51
Average BTU per kWh Net Generation						52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation ($)						53
Footnotes						54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.
3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Boilers

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

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity kW (k)	Rated Unit Capacity kVA (l)	Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
							1
	Total	0	0	0	0	0	

HYDRAULIC GENERATING PLANTS

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

HYDRAULIC GENERATING PLANTS (cont.)

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)	Rated Unit Capacity kVA (o)			
									1
			Total	0	0	0	0	0	

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation (b)	(c)	(d)	(e)	(f)	
Name of Substation	IND 1	IND 2	Lincoln I	Wescott	West	1
Voltage--High Side	34,500	34,500	34,500	34,500	34,500	2
Voltage--Low Side	12,470	12,470	12,470	12,470	12,470	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	10,500	10,500	10,000	9,375	10,500	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	6,689	6,626	5,059	4,090	4,901	7
Dt and Hr of Such Maximum Demand	11/06/2008 07:00	07/01/2008 21:00	09/02/2008 21:00	09/02/2008 21:00	09/02/2008 21:00	8
Kwh Output	31,334,192	24,308,544	28,817,906	24,642,590	26,457,311	9
Footnotes						10

11
12

SUBSTATION EQUIPMENT (continued) 13

Particulars (g)	Utility Designation (h)	(i)	(j)	(k)	(l)	14 15
Name of Substation	Ind Pad					16
Voltage--High Side	34,500					17
Voltage--Low Side	12,470					18
Num. of Main Transformers in Operation	1					19
Total Capacity of Transformers in kVA	10,500					20
Number of Spare Transformers on Hand	0					21
15-Minute Maximum Demand in kW	3,674					22
Dt and Hr of Such Maximum Demand	08/21/2008 15:00					23
Kwh Output	22,513,711					24
Footnotes						25

26
27

SUBSTATION EQUIPMENT (continued) 28

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers Number (c)	Line Transformers Total Cap. (kVA) (d)	
Number first of year	6,384	1,277	98,515	1
Acquired during year		19	3,902	2
Total	**6,384**	**1,296**	**102,417**	3
Retired during year	11	5	210	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	**6,373**	**1,291**	**102,207**	6
Number end of year accounted for as follows:				7
In customers' use	6,099	1,139	83,825	8
In utility's use	38	20	1,560	9
				10
Locked meters on customers' premises				11
In stock	236	132	16,822	12
Total end of year	**6,373**	**1,291**	**102,207**	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	83,333	**3**
Sodium Vapor	150	561	383,790	**4**
Sodium Vapor	250	383	516,667	**5**
Total		**1,111**	**983,790**	

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	1,600,280	1,477,633	1
Total Sewage Operating Revenues	**1,600,280**	**1,477,633**	
Other Operating Revenues			
Customer Forfeited Discounts (631)	9,497	8,628	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
Total Other Operating Revenues	**9,497**	**8,628**	
Total Operating Revenues	**1,609,777**	**1,486,261**	
Operation and Maintenenance Expenses			
Operation Expenses (820-829)	844,158	815,510	7
Maintenance Expenses (831-834)	81,512	130,780	8
Customer Accounting & Collection Expenses (840-843)	47,568	47,500	9
Administrative and General Expenses (850-857)	199,042	187,103	10
Total Operation and Maintenenance Expenses	**1,172,280**	**1,180,893**	
Other Operating Expenses			
Depreciation Expense (403)	183,487	182,169	11
Amortization Expense (404)	0	0	12
Taxes (408)	19,239	19,452	13
Total Other Operating Expenses	**202,726**	**201,621**	
Total Operating Expenses	**1,375,006**	**1,382,514**	
NET OPERATING INCOME	**234,771**	**103,747**	

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 (621.1)				1
Commercial Revenues (621.2)				2
Industrial Revenues (621.3)				3
Revenues from Public Authorities (621.4)				4
Total Flat Rate Service to General Customers (621)	**0**	**0**	**0**	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	2,967	133,386	1,032,302	5
Commercial Revenues (622.2)	409	61,735	388,981	6
Industrial Revenues (622.3)	29	10,017	59,409	7
Revenues from Public Authorities (622.4)	52	19,841	118,879	8
Total Measured Service to General Customers (622)	**3,457**	**224,979**	**1,599,571**	
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)	2	83	709	11
Total Sewage Operating Revenues	**3,459**	**225,062**	**1,600,280**	

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 phosphorpus.
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 #2)	512	0	18	0	**1**
PIT SAMPLES	1	0	0	0	**2**
CITY OF SHAWANO (SEWER #1)	0	0	0	0	**3**

OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
Customer Forfeited Discounts (631):		
NONE	0	1
Customer late payment charges	9,497	2
Other (specify):		
Total Customer Forfeited Discounts (631)	**9,497**	
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**	

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)	348	75	1
Power and Fuel for Pumping (821)	21,459	19,624	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)	822,351	795,811	8
Transportation Expenses (828)		0	9
Rents (829)		0	10
Total Operation Expenses	**844,158**	**815,510**	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	26,910	61,731	11
Maintenance of Collection System Pumping Equipment (832)	34,855	52,933	12
Maintenance of Treatment and Disposal Plant Equipment (833)		0	13
Maintenance of General Plant Structures and Equipment (834)	19,747	16,116	14
Total Maintenance Expenses	**81,512**	**130,780**	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	44,718	40,381	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	3,254	6,016	17
Uncollectible Accounts (843)	(404)	1,103	18
Total Customer Accounting & Collection Expenses	**47,568**	**47,500**	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	48,330	49,887	19
Office Supplies and Expenses (851)	10,403	10,414	20
Outside Services Employed (852)	19,176	33,752	21
Insurance Expense (853)	12,425	12,664	22
Employees Pensions and Benefits (854)	49,372	50,469	23
Regulatory Commission Expenses (855)	3,381	0	24
Miscellaneous General Expenses (856)	10,817	4,999	25
Rents (857)	45,138	24,918	26
Total Administrative and General Expenses	**199,042**	**187,103**	
Total Operation and Maintenance Expenses	**1,172,280**	**1,180,893**	

SEWER OPERATION & MAINTENANCE EXPENSES

Sewer Operation & Maintenance Expenses (Page S-05)

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

Acct 831 decreased because there was major construction in 2007 that included installation of sewer laterals. No similar projects occuried in 2008.

Acct 832 decreased because in 2007, significant expenses were incurred for repairing the pump at the Center Street lift. No similar projects occuried in 2008.

Acct 852 decreased because in 2007, a sewer service study was completed and expensed to outside services.

Acct 857 increased because in 2006 and 2007, all water meters were replaced. The plant values increased which have been passed 50/50 to water and sewer.

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	8,843	9,622	1
Local and School Tax Equivalent on Meters Charged by Water Department		9,021	8,028	2
PSC Remainder Assessment		1,375	1,802	3
Other (specify): NONE			0	4
Total tax expense		**19,239**	**19,452**	

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				**0**	**1**
Franchises and Consents (302)	0				**0**	**2**
Miscellaneous Intangible Plant (303)	0				**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	**0**	**0**	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				**0**	**4**
Structures and Improvements (311)	0				**0**	**5**
Service Connections, Traps, and Accessories (312)	0				**0**	**6**
Collecting Mains and Accessories (313)	3,213,761	456,390	7,140		**3,663,011**	**7**
Interceptor Mains and Accessories (314)	364,185				**364,185**	**8**
Force Mains (315)	494,403	67,000			**561,403**	**9**
Other Collecting System Equipment (316)	0				**0**	**10**
Total Collection System	**4,072,349**	**523,390**	**7,140**	**0**	**4,588,599**	
COLLECTION SYSTEM PUMPING INSTALLA						
Land and Land Rights (320)	0				**0**	**11**
Structures and Improvements (321)	226,988	112,390	51,214		**288,164**	**12**
Receiving Wells (322)	0				**0**	**13**
Electric Pumping Equipment (323)	289,750	141,539	69,683		**361,606**	**14**
Other Power Pumping Equipment (324)	0				**0**	**15**
Miscellaneous Pumping Equipment (325)	1,688				**1,688**	**16**
Total Collection System Pumping Installation	**518,426**	**253,929**	**120,897**	**0**	**651,458**	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				**0**	**17**
Structures and Improvements (331)	0				**0**	**18**
Preliminary Treatment Equipment (332)	0				**0**	**19**
Primary Treatment Equipment (333)	0				**0**	**20**
Secondary Treatment Equipment (334)	0				**0**	**21**
Advanced Treatment Equipment (335)	0				**0**	**22**
Chlorination Equipment (336)	0				**0**	**23**
Sludge Treatment and Disposal Equipment (337)	0				**0**	**24**
Plant Site Piping (338)	0				**0**	**25**
Flow Metering and Monitoring Equipment (339)	13,539				**13,539**	**26**
Outfall Sewer Pipes (340)	0				**0**	**27**

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				**0**	**28**
Total Treatment and Disposal Plant	**13,539**	**0**	**0**	**0**	**13,539**	
GENERAL PLANT						
Land and Land Rights (389)	8,587				**8,587**	**29**
Structures and Improvements (390)	178,235				**178,235**	**30**
Office Furniture and Equipment (391)	36,491				**36,491**	**31**
Computer Equipment (391.1)	235,170	1,544	33,493		**203,221**	**32**
Transportation Equipment (392)	120,512				**120,512**	**33**
Stores Equipment (393)					**0**	**34**
Tools, Shop & Garage Equipment (394)	52,306		5,280		**47,026**	**35**
Laboratory Equipment (395)					**0**	**36**
Power Operated Equipment (396)	143,587				**143,587**	**37**
Communication Equipment (397)	14,298				**14,298**	**38**
SCADA Equipment (397.1)	92,021				**92,021**	**39**
Miscellaneous Equipment (398)					**0**	**40**
Total General Plant	**881,207**	**1,544**	**38,773**	**0**	**843,978**	
Total utility plant in service directly assignable	**5,485,521**	**778,863**	**166,810**	**0**	**6,097,574**	
Common Utility Plant Allocated to Sewer Department (300)	0				**0**	**41**
Total utility plant in service	**5,485,521**	**778,863**	**166,810**	**0**	**6,097,574**	

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

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

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

Account 313 increased because of the 2008 budgeted projects that were completed and capitalized at year end. This project was funded by internal monies totaling $242,590 and the City of Shawano's short term note in the amount of $213,800.

Account 321 increased because of the 2008 budgeted projects that were completed and capitalized at year end. This project was funded by the City of Shawano's short term note in the amount of $112,390.

Account 323 increased because of the 2008 budgeted projects that were completed and capitalized at year end. This project was funded by the City of Shawano's grant in the amount of $141,539.

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				**0**	**1**
Franchises and Consents (302)	0				**0**	**2**
Miscellaneous Intangible Plant (303)	0				**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	**0**	**0**	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				**0**	**4**
Structures and Improvements (311)	0				**0**	**5**
Service Connections, Traps, and Accessories (312)	0				**0**	**6**
Collecting Mains and Accessories (313)	911,179				**911,179**	**7**
Interceptor Mains and Accessories (314)	0				**0**	**8**
Force Mains (315)	0				**0**	**9**
Other Collecting System Equipment (316)	0				**0**	**10**
Total Collection System	**911,179**	**0**	**0**	**0**	**911,179**	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				**0**	**11**
Structures and Improvements (321)	17,000				**17,000**	**12**
Receiving Wells (322)	0				**0**	**13**
Electric Pumping Equipment (323)	35,938				**35,938**	**14**
Other Power Pumping Equipment (324)	0				**0**	**15**
Miscellaneous Pumping Equipment (325)	0				**0**	**16**
Total Collection System Pumping Installatior	**52,938**	**0**	**0**	**0**	**52,938**	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				**0**	**17**
Structures and Improvements (331)	0				**0**	**18**
Preliminary Treatment Equipment (332)	0				**0**	**19**
Primary Treatment Equipment (333)	0				**0**	**20**
Secondary Treatment Equipment (334)	0				**0**	**21**
Advanced Treatment Equipment (335)	0				**0**	**22**
Chlorination Equipment (336)	0				**0**	**23**
Sludge Treatment and Disposal Equipment (337)	0				**0**	**24**
Plant Site Piping (338)	0				**0**	**25**
Flow Metering and Monitoring Equipment (339)	0				**0**	**26**
Outfall Sewer Pipes (340)	0				**0**	**27**

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				**0**	**28**
Total Treatment and Disposal Plant	**0**	**0**	**0**	**0**	**0**	
GENERAL PLANT						
Land and Land Rights (389)					**0**	**29**
Structures and Improvements (390)	0				**0**	**30**
Office Furniture and Equipment (391)					**0**	**31**
Computer Equipment (391.1)					**0**	**32**
Transportation Equipment (392)					**0**	**33**
Stores Equipment (393)					**0**	**34**
Tools, Shop & Garage Equipment (394)					**0**	**35**
Laboratory Equipment (395)					**0**	**36**
Power Operated Equipment (396)					**0**	**37**
Communication Equipment (397)					**0**	**38**
SCADA Equipment (397.1)					**0**	**39**
Miscellaneous Equipment (398)					**0**	**40**
Total General Plant	**0**	**0**	**0**	**0**	**0**	
Total utility plant in service directly assignable	**964,117**	**0**	**0**	**0**	**964,117**	
Common Utility Plant Allocated to Sewer Department (300)	0				**0**	**41**
Total utility plant in service	**964,117**	**0**	**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)	
						0		1
Total Utility		**0**	**0**	**0**	**0**	**0**	**0**	

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				**561**		1
6.000	2,773				**2,773**		2
8.000	191,186	2,405	2,418	2,248	**193,421**	*	3
10.000	14,677	1,472	19		**16,130**		4
12.000	28,558	7			**28,565**		5
15.000	6,252		1,171		**5,081**		6
18.000	12,472	870			**13,342**		7
24.000	8,064				**8,064**		8
36.000	3,510				**3,510**		9
Total Utility	**268,053**	**4,754**	**3,608**	**2,248**	**271,447**		

SEWER MAINS

Sewer Mains (Page S-10)

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

The addition of the 12" sewer main was financed through internal operations.

The addition of the 10" sewer main was financed by SMU for 629' and 843' by the City's short term borrowing for Fairview Way.

The addition of the 8" and 18" sewer main was financed by the City's short term borrowing for Fairview Way.

Explain all reported Adjustments.

The City of Shawano annexed the Wescott Sanitary District in July 2008. This adjustment is associated with this annexation.