



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: SHEBOYGAN FALLS UTILITY

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Principal Office: 375 BUFFALO ST  
P.O. BOX 210  
SHEBOYGAN FALLS, WI 53085

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For the Year Ended: DECEMBER 31, 2007

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** SHEBOYGAN FALLS UTILITY

**Utility Address:** 375 BUFFALO ST  
P.O. BOX 210  
SHEBOYGAN FALLS, WI 53085

**When was utility organized?** 1/1/1916

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** MR JOEL J TAUSCHEK  
**Title:** DIRECTOR OF CITY SERVICES

**Office Address:**  
375 BUFFALO ST  
SHEBOYGAN FALLS, WI 53085

**Telephone:** (920) 467 - 7900

**Fax Number:** (920) 467 - 2847

**E-mail Address:** joel@shebfalls.com

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

**Name:** GREG PETERSON  
**Title:** CPA

**Office Address:** CORSON & PETERSON  
2203 S MEMORIAL PLACE  
SHEBOYGAN, WI 53081

**Telephone:** (920) 457 - 3641 EXT 224

**Fax Number:** (920) 457 - 8148

**E-mail Address:** greg@corsonpeterson.com

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

**Name:** RANDALL MEYER  
**Title:** MAYOR

**Office Address:**  
500A WATER STREET  
SHEBOYGAN FALLS, WI 53085

**Telephone:** (920) 467 - 2767

**Fax Number:** (920) 467 - 2847

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** PAUL CORSON

**Title:** CPA

**Office Address:** CORSON & PETERSON  
2203 S MEMORIAL PLACE  
SHEBOYGAN, WI 53081

**Telephone:** (920) 457 - 3641 EXT 223

**Fax Number:** (920) 457 - 8148

**E-mail Address:** paul@corsonpeterson.com

**Date of most recent audit report:** 12/21/2007

**Period covered by most recent audit:** DECEMBER 31, 2006

**Names and titles of utility management including manager or superintendent:**

**Name:** MR JOEL J TAUSCHEK

**Title:** DIRECTOR OF CITY SERVICES

**Office Address:**  
375 BUFFALO ST  
SHEBOYGAN FALLS, WI 53085

**Telephone:** (920) 467 - 7900

**Fax Number:** (920) 467 - 2847

**E-mail Address:** joel@shebfalls.com

**Name of utility commission/committee:** CITY SERVICES COMMITTEE

**Names of members of utility commission/committee:**

- MR DUANE GLANCEY, ALDERMAN
- MR RANDY MESSNER, ALDERMAN
- MR RANDALL MEYER, MAYOR
- MR TERRY VAN ENGEN, ALDERMAN

**Is sewer service rendered by the utility?** NO

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO

**Date of Ordinance:**                     

**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:** ALLIANT ENERGY  
222 W WASHINGTON AVE  
P.O. BOX 192  
MADISON, WI 53701-0192

**Contact Person:** MR DAVE SCHMITZ  
**Title:** ACCOUNT MANAGER

**Telephone:** (920) 322 - 6665

**Fax Number:**

**E-mail Address:**

**Contract/Agreement beginning-ending dates:** 1/1/2007 12/31/2007

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

Alliant furnishes the required labor, tools, equipment, materials, parts, transportation and supervision necessary to perform substation inspections, infrared thermography, and equipment maintenance.

**Firm Name:** MAIL-COM CONSULTING  
N27W23853 PAUL RD STE 104  
PEWAUKEE, WI 53072-6243

**Contact Person:** MR KENT MOORE  
**Title:** ACCOUNT MANAGER

**Telephone:** (262) 542 - 7512

**Fax Number:**

**E-mail Address:**

**Contract/Agreement beginning-ending dates:** 1/1/2007 12/31/2007

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

Prints and mails bills.

**Firm Name:** TDN UTILITY SERVICES  
1075 FOND DU LAC AVE  
SHEBOYGAN FALLS, WI 53085

**Contact Person:** TOM BIGLER  
**Title:** OWNER

**Telephone:** (920) 467 - 6357

**Fax Number:**

**E-mail Address:**

**Contract/Agreement beginning-ending dates:** 1/1/2007 12/31/2007

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

METER READING SERVICES - READING ELECTRIC AND WATER METERS.

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	13,560,897	12,648,992	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	12,456,226	11,482,562	2
Depreciation Expense (403)	509,783	519,533	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	353,145	329,170	5
<b>Total Operating Expenses</b>	<b>13,319,154</b>	<b>12,331,265</b>	
<b>Net Operating Income</b>	<b>241,743</b>	<b>317,727</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>241,743</b>	<b>317,727</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	4,414	2,875	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	271,113	247,626	10
Miscellaneous Nonoperating Income (421)	353,570	408,892	11
<b>Total Other Income</b>	<b>629,097</b>	<b>659,393</b>	
<b>Total Income</b>	<b>870,840</b>	<b>977,120</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(39,657)	(39,656)	12
Other Income Deductions (426)	105,685	96,386	13
<b>Total Miscellaneous Income Deductions</b>	<b>66,028</b>	<b>56,730</b>	
<b>Income Before Interest Charges</b>	<b>804,812</b>	<b>920,390</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,840	4,598	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	62,975	68,931	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>64,815</b>	<b>73,529</b>	
<b>Net Income</b>	<b>739,997</b>	<b>846,861</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,366,809	14,519,948	20
Balance Transferred from Income (433)	739,997	846,861	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>16,106,806</b>	<b>15,366,809</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	13,560,897		13,560,897	1
<b>Total (Acct. 400):</b>	<b>13,560,897</b>	<b>0</b>	<b>13,560,897</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	12,456,226		12,456,226	2
<b>Total (Acct. 401-402):</b>	<b>12,456,226</b>	<b>0</b>	<b>12,456,226</b>	
<b>Depreciation Expense (403):</b>				
Derived	509,783		509,783	3
<b>Total (Acct. 403):</b>	<b>509,783</b>	<b>0</b>	<b>509,783</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	353,145		353,145	5
<b>Total (Acct. 408):</b>	<b>353,145</b>	<b>0</b>	<b>353,145</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>241,743</b>	<b>0</b>	<b>241,743</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	4,414		4,414	8
<b>Total (Acct. 415-416):</b>	<b>4,414</b>	<b>0</b>	<b>4,414</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	271,113	0	271,113 11
<b>Total (Acct. 419):</b>	<b>271,113</b>	<b>0</b>	<b>271,113</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████	66,327	66,327 12
Contributed Plant - Electric	██████████	287,243	287,243 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>353,570</b>	<b>353,570</b>
<b>TOTAL OTHER INCOME:</b>	<b>275,527</b>	<b>353,570</b>	<b>629,097</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(39,657)	██████████	(39,657) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(39,657)</b>	<b>0</b>	<b>(39,657)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	██████████	49,772	49,772 17
Depreciation Expense on Contributed Plant - Electric	██████████	55,913	55,913 18
NONE	0	0	0 19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>105,685</b>	<b>105,685</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(39,657)</b>	<b>105,685</b>	<b>66,028</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0	██████████	0 20
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF LOAN FEES	1,840	██████████	1,840 21
<b>Total (Acct. 428):</b>	<b>1,840</b>	<b>0</b>	<b>1,840</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	██████████	0 22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	62,975	██████████	62,975 23
<b>Total (Acct. 430):</b>	<b>62,975</b>	<b>0</b>	<b>62,975</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>64,815</b>	<b>0</b>	<b>64,815</b>
<b>NET INCOME:</b>	<b>492,112</b>	<b>247,885</b>	<b>739,997</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	11,876,127	3,490,682	15,366,809 26
<b>Total (Acct. 216):</b>	<b>11,876,127</b>	<b>3,490,682</b>	<b>15,366,809</b>
<b>Balance Transferred from Income (433):</b>			
Derived	492,112	247,885	739,997 27
<b>Total (Acct. 433):</b>	<b>492,112</b>	<b>247,885</b>	<b>739,997</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>12,368,239</b>	<b>3,738,567</b>	<b>16,106,806</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		11,610			11,610	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll		3,072			3,072	3
Materials		4,124			4,124	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>7,196</b>	<b>0</b>	<b>0</b>	<b>7,196</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>4,414</b>	<b>0</b>	<b>0</b>	<b>4,414</b>	

**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	1,156,582	12,404,315	0	0	13,560,897	1
Less: interdepartmental sales	0	37,366	0	0	37,366	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		2,616			2,616	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,156,582</b>	<b>12,364,333</b>	<b>0</b>	<b>0</b>	<b>13,520,915</b>	

### 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	98,456	7,501	105,957	1
Electric operating expenses	277,148	21,432	298,580	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	3,072	357	3,429	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	86,776	6,430	93,206	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	35,720	(35,720)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>501,172</b>	<b>0</b>	<b>501,172</b>	

### 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	3.5	1
Electric	6.5	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	25,923,013	24,866,868	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	9,825,143	9,398,982	2
<b>Net Utility Plant</b>	<b>16,097,870</b>	<b>15,467,886</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>16,097,870</b>	<b>15,467,886</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	355,604	312,103	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>355,604</b>	<b>312,103</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	108,695	582,465	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	4,053,280	6,495,710	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,529,784	1,384,763	15
Other Accounts Receivable (143)	212,365	204,556	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	76,580	66,722	18
Materials and Supplies (151-163)	547,827	548,241	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)	55,351	50,919	23
<b>Total Current and Accrued Assets</b>	<b>6,583,882</b>	<b>9,333,376</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	13,839	15,679	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>13,839</b>	<b>15,679</b>	
<b>Total Assets and Other Debits</b>	<b>23,051,195</b>	<b>25,129,044</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,763,449	2,409,594	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	16,106,806	15,366,809	<b>28</b>
<b>Total Proprietary Capital</b>	<b>18,870,255</b>	<b>17,776,403</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	<b>29</b>
Advances from Municipality (223)	1,686,450	1,855,082	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>1,686,450</b>	<b>1,855,082</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	1,043,621	912,153	<b>33</b>
Payables to Municipality (233)	123,572	502,417	<b>34</b>
Customer Deposits (235)	1,170	1,170	<b>35</b>
Taxes Accrued (236)	308,100	281,615	<b>36</b>
Interest Accrued (237)	19,645	21,018	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	84,490	91,627	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,580,598</b>	<b>1,810,000</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	18,157	26,242	<b>43</b>
Other Deferred Credits (253)	895,735	3,661,317	<b>44</b>
<b>Total Deferred Credits</b>	<b>913,892</b>	<b>3,687,559</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>23,051,195</b>	<b>25,129,044</b>	

## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	10,869,991	0	0	13,996,877	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,025,196	0	0	12,741,095	2
Utility Plant in Service - Contributed Plant (101.2)	3,188,480	0	0	1,822,204	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)				146,038	9
<b>Total Utility Plant</b>	<b>11,213,676</b>	<b>0</b>	<b>0</b>	<b>14,709,337</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,056,502	0	0	6,517,346	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	517,622	0	0	733,673	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>2,574,124</b>	<b>0</b>	<b>0</b>	<b>7,251,019</b>	
<b>Net Utility Plant</b>	<b>8,639,552</b>	<b>0</b>	<b>0</b>	<b>7,458,318</b>	

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	1,911,674	6,341,698			<b>8,253,372</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	145,238	364,545			<b>509,783</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	9,827				<b>9,827</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
CHARGED TO CLEARING ACCOU	11,712	58,755			<b>70,467</b>	<b>9</b>
Salvage	1,428	15,000			<b>16,428</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>168,205</b>	<b>438,300</b>	<b>0</b>	<b>0</b>	<b>606,505</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	20,877	258,765			<b>279,642</b>	<b>18</b>
Cost of removal	2,500	3,887			<b>6,387</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>23,377</b>	<b>262,652</b>	<b>0</b>	<b>0</b>	<b>286,029</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,056,502</b>	<b>6,517,346</b>	<b>0</b>	<b>0</b>	<b>8,573,848</b>	<b>26</b>

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

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

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	467,850	677,760			<b>1,145,610</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	49,772	55,913			<b>105,685</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0	0			<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>49,772</b>	<b>55,913</b>	<b>0</b>	<b>0</b>	<b>105,685</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal	0	0			<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>517,622</b>	<b>733,673</b>	<b>0</b>	<b>0</b>	<b>1,251,295</b>	<b>26</b>

**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
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			517,486		517,486	519,298	3
<b>Total Electric Utility</b>					<b>517,486</b>	<b>519,298</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	517,486	519,298	1
Water utility (154)	30,341	28,943	2
Sewer utility (154)		0	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
<b>Total Materials and Supplies</b>	<b>547,827</b>	<b>548,241</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2005 ADVANCE - ELECTRIC SUBSTATION	975	428	7,072	1
2005 ADVANCE - HWY 32 WATER PROJECT	814	428	5,905	2
2005 ADVANCE - STFL - UNFUNDED SERVICE LIABILITY	50	428	862	3
<b>Total</b>			<b>13,839</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**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	2,409,594	1
<b>Changes during year (explain):</b>		
HWY 32 STREET LIGHTS PAID BY CITY	257,804	2
VISION PARK WATER INSTALLATION PAID BY CITY TIF	96,051	3
<b>Balance end of year</b>	<b><u>2,763,449</u></b>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Total Reacquired Bonds (Account 222)				0	1

**Net amount of bonds outstanding December 31: 0**

**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)	
<b>Advances (223)</b>					
STFL - UNFUNDED SERVICE LIABILITY	03/15/2005	03/15/2025	5.25%	146,450	<b>1</b>
SUBSTATION ADVANCE	04/01/2005	04/01/2015	3.49%	839,237	<b>2</b>
HWY 32 WATER MAIN PROJECT	04/01/2005	04/01/2015	3.49%	700,763	<b>3</b>
<b>Total for Account 223</b>				<b>1,686,450</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	281,615	1
<b>Accruals:</b>		
Charged water department expense	139,307	2
Charged electric department expense	213,838	3
Charged sewer department expense	3,104	4
<b>Other (explain):</b>		
CHARGED TO CLEARING	10,485	5
<b>Total Accruals and other credits</b>	<b>366,734</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	281,615	6
Social Security taxes	36,455	7
PSC Remainder Assessment	13,421	8
<b>Other (explain):</b>		
GROSS RECEIPTS TAX	8,758	9
<b>Total payments and other debits</b>	<b>340,249</b>	
<b>Balance end of year</b>	<b>308,100</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
2005 SUBSTATION ADVANCE	8,031	30,098	30,773	7,356	2
2005 HWY 32 WATER MAIN PROJECT	6,705	25,133	25,696	6,142	3
2005 STFL - UNFUNDED SERVICE LIABILITY	6,282	7,744	7,879	6,147	4
<b>Subtotal</b>	<b>21,018</b>	<b>62,975</b>	<b>64,348</b>	<b>19,645</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>21,018</b>	<b>62,975</b>	<b>64,348</b>	<b>19,645</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
INVESTMENT IN ATC	355,604	2
<b>Total (Acct. 124):</b>	<b>355,604</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	205,771	9
Electric	1,324,013	10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>1,529,784</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	113,260	13
Merchandising, jobbing and contract work	85,374	14
<b>Other (specify):</b>		
JOINT POLE USE RENT	13,731	15
<b>Total (Acct. 143):</b>	<b>212,365</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
<b>Receivables from Municipality (145):</b>		
DELINQUENT UTILITY CHARGES PUT ON TAX ROLL	55,131	16
UTILITY COST OF EMPLOYEES PERFORMING CITY FUNCTIONS	19,149	17
MISCELLANEOUS	2,300	18
<b>Total (Acct. 145):</b>	<b>76,580</b>	
<b>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		21
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		24
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DECEMBER WAGES, BENEFITS, AND OTHER EXPENSES - CITY	72,359	25
BILLINGS DUE SEWER DEPARTMENT	45,285	26
REFUND DUE SEWER FOR JOINT OPERATING COSTS	5,928	27
<b>Total (Acct. 233):</b>	<b>123,572</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	634,503	28
PUBLIC BENEFITS PROGRAM	261,232	29
<b>Total (Acct. 253):</b>	<b>895,735</b>	

**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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	7,686,445	12,388,370	0	0	20,074,815	1
Materials and Supplies	29,642	518,392	0	0	548,034	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,984,088	6,429,522	0	0	8,413,610	4
Customer Advances for Construction		18,157			18,157	5
Regulatory Liability	246,885	407,446	0	0	654,331	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>5,485,114</b>	<b>6,051,637</b>	<b>0</b>	<b>0</b>	<b>11,536,751</b>	
Net Operating Income	88,204	153,539	0	0	241,743	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	1.61%	2.54%	N/A	N/A	2.10%	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	254,367	419,793	0	0	674,160	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	14,963	24,694	0	0	39,657	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>239,404</b>	<b>395,099</b>	<b>0</b>	<b>0</b>	<b>634,503</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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

Done

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,138,211	1,092,341	1
<b>Total Sales of Water</b>	<b>1,138,211</b>	<b>1,092,341</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	0	0	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	11,004	7,063	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	7,367	6,277	6
<b>Total Other Operating Revenues</b>	<b>18,371</b>	<b>13,340</b>	
<b>Total Operating Revenues</b>	<b>1,156,582</b>	<b>1,105,681</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	316,023	293,813	7
Pumping Expenses (620-633)	78,810	101,912	8
Water Treatment Expenses (640-652)	0	0	9
Transmission and Distribution Expenses (660-678)	242,488	211,890	10
Customer Accounts Expenses (901-905)	36,220	35,816	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	110,292	104,334	13
<b>Total Operation and Maintenance Expenses</b>	<b>783,833</b>	<b>747,765</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	145,238	146,390	14
Amortization Expense (404-407)		0	15
Taxes (408)	139,307	122,577	16
<b>Total Other Operating Expenses</b>	<b>284,545</b>	<b>268,967</b>	
<b>Total Operating Expenses</b>	<b>1,068,378</b>	<b>1,016,732</b>	
<b>NET OPERATING INCOME</b>	<b>88,204</b>	<b>88,949</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	3,077	156,412	415,270	4
Commercial	226	21,444	51,944	5
Industrial	54	272,852	290,385	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,357</b>	<b>450,708</b>	<b>757,599</b>	
Private Fire Protection Service (462)	38		33,183	7
Public Fire Protection Service (463)	3,326		336,501	8
Other Sales to Public Authorities (464)	12	4,512	10,928	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 <b>Total Sales of Water</b>	 <b>6,733</b>	 <b>455,220</b>	 <b>1,138,211</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	336,501	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>336,501</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
RENT FOR CELL ANTENNA ON WATER TOWER	11,004	8
<b>Total Rents from Water Property (472)</b>	<b>11,004</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,962	10
<b>Other (specify):</b> MISCELLANEOUS		11
<b>Total Other Water Revenues (474)</b>	<b>7,367</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	316,023	293,813	3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
<b>Total Source of Supply Expenses</b>	<b>316,023</b>	<b>293,813</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	10,769	10,428	14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	55,030	53,965	17
Pumping Labor and Expenses (624)	0		18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	0		20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	0		23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	13,011	37,519	25
<b>Total Pumping Expenses</b>	<b>78,810</b>	<b>101,912</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	0		27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)		0	<b>28</b>
Miscellaneous Expenses (643)		0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)		0	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	10,769	10,428	<b>34</b>
Storage Facilities Expenses (661)	554	0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	56,348	46,548	<b>36</b>
Meter Expenses (663)	24,880	8,184	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)	13,977	12,477	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		4,906	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	11,130	18,411	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	68,688	72,097	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	36,167	14,294	<b>46</b>
Maintenance of Meters (676)		0	<b>47</b>
Maintenance of Hydrants (677)	19,975	24,545	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>242,488</b>	<b>211,890</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	13,855	12,808	<b>51</b>
Customer Records and Collection Expenses (903)	22,365	23,008	<b>52</b>
Uncollectible Accounts (904)		0	<b>53</b>

**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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>36,220</b>	<b>35,816</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	23,783	22,277	56
Office Supplies and Expenses (921)	16,796	14,849	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	11,764	10,264	59
Property Insurance (924)		4,308	60
Injuries and Damages (925)	19,162	15,801	61
Employee Pensions and Benefits (926)	36,464	32,100	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	981	1,215	65
Rents (931)		0	66
Maintenance of General Plant (932)	1,342	3,520	67
<b>Total Administrative and General Expenses</b>	<b>110,292</b>	<b>104,334</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>783,833</b>	<b>747,765</b>	

**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		133,418	117,972	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF TAX ON METERS	2,227	2,083	2
<b>Net property tax equivalent</b>		<b>131,191</b>	<b>115,889</b>	
Social Security	50% OF FICA TAX ON METER READING/RECORDS WAGES	9,416	8,036	3
PSC Remainder Assessment		1,208	1,160	4
Other (specify): CHARGED TO CLEARING		(2,508)	(2,508)	5
<b>Total tax expense</b>		<b>139,307</b>	<b>122,577</b>	

### 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			Sheboygan				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.227492				3
County tax rate	mills		6.858339				4
Local tax rate	mills		6.114441				5
School tax rate	mills		10.563882				6
Voc. school tax rate	mills		1.977930				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.742084</b>				<b>10</b>
Less: state credit	mills		1.628152				11
<b>Net tax rate</b>	mills		<b>24.113932</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.114441</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.541812</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.656253</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.742084</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.724737</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.113932</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.476270</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>10,869,991</b>	10,869,991				<b>22</b>
Materials & Supplies	\$	<b>28,943</b>	28,943				<b>23</b>
<b>Subtotal</b>	\$	<b>10,898,934</b>	<b>10,898,934</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>787,333</b>	787,333				<b>25</b>
<b>Taxable Assets</b>	\$	<b>10,111,601</b>	<b>10,111,601</b>				<b>26</b>
Assessment Ratio	dec.		0.755000				<b>27</b>
<b>Assessed Value</b>	\$	<b>7,634,259</b>	<b>7,634,259</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.476270</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>133,418</b>	<b>133,418</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	83,559					<b>31</b>
Any lower tax equivalent as authorized by municipality (see note 6)	\$						<b>32</b>
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>133,418</b>					<b>34</b>

## 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,700		12
Structures and Improvements (321)	99,293		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	601,672		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,552		20
<b>Total Pumping Plant</b>	<b>708,217</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			1,700 12
Structures and Improvements (321)			99,293 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			601,672 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			5,552 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>708,217</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	24,348		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,037,264		26
Transmission and Distribution Mains (343)	3,961,349	549,621	27
Fire Mains (344)	0		28
Services (345)	463,054	47,870	29
Meters (346)	337,564	52,039	30
Hydrants (348)	394,207	46,881	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>6,217,786</b>	<b>696,411</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	402		33
Structures and Improvements (390)	146,009		34
Office Furniture and Equipment (391)	7,324		35
Computer Equipment (391.1)	30,747	1,250	36
Transportation Equipment (392)	54,666		37
Stores Equipment (393)	343		38
Tools, Shop and Garage Equipment (394)	27,145	717	39
Laboratory Equipment (395)	487		40
Power Operated Equipment (396)	17,367		41
Communication Equipment (397)	10,598		42
SCADA Equipment (397.1)	126,458		43
Miscellaneous Equipment (398)	146		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>421,692</b>	<b>1,967</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,347,695</b>	<b>698,378</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>7,347,695</b>	<b>698,378</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			24,348	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			1,037,264	26
Transmission and Distribution Mains (343)	6,900		4,504,070	27
Fire Mains (344)			0	28
Services (345)	1,000		509,924	29
Meters (346)	12,452		377,151	30
Hydrants (348)	525		440,563	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>20,877</b>	<b>0</b>	<b>6,893,320</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			402	33
Structures and Improvements (390)			146,009	34
Office Furniture and Equipment (391)			7,324	35
Computer Equipment (391.1)			31,997	36
Transportation Equipment (392)			54,666	37
Stores Equipment (393)			343	38
Tools, Shop and Garage Equipment (394)			27,862	39
Laboratory Equipment (395)			487	40
Power Operated Equipment (396)			17,367	41
Communication Equipment (397)			10,598	42
SCADA Equipment (397.1)			126,458	43
Miscellaneous Equipment (398)			146	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>423,659</b>	
<b>Total utility plant in service directly assignable</b>	<b>20,877</b>	<b>0</b>	<b>8,025,196</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>20,877</b>	<b>0</b>	<b>8,025,196</b>	

## 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

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

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,534,111	54,537	27
Fire Mains (344)	0		28
Services (345)	363,055	1,965	29
Meters (346)	0		30
Hydrants (348)	218,279	9,825	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,115,445</b>	<b>66,327</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	6,708		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>6,708</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,122,153</b>	<b>66,327</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,122,153</b>	<b>66,327</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			2,588,648 27
Fire Mains (344)			0 28
Services (345)			365,020 29
Meters (346)			0 30
Hydrants (348)			228,104 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>3,181,772</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			6,708 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>6,708</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>3,188,480</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>3,188,480</b>

**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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	60,811	3.20%	3,178	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	399,319	4.40%	26,474	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	5,552	4.40%		15
<b>Total Pumping Plant</b>	<b>465,682</b>		<b>29,652</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	465,724	1.90%	19,708	19
Transmission and Distribution Mains (343)	389,033	1.30%	55,025	20
Fire Mains (344)	0			21
Services (345)	85,131	2.90%	14,109	22
Meters (346)	194,110	5.50%	19,655	23
Hydrants (348)	58,097	2.20%	9,183	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					63,989 8
322					0 9
323					0 10
324					0 11
325					425,793 12
326					0 13
327					0 14
328					5,552 15
	0	0	0	0	495,334
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					485,432 19
343	6,900	2,500	115		434,773 20
344					0 21
345	1,000				98,240 22
346	12,452		1,313		202,626 23
348	525				66,755 24

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,192,095</b>		<b>117,680</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	86,932	2.90%	4,234	26
Office Furniture and Equipment (391)	7,324	5.80%		27
Computer Equipment (391.1)	30,747	26.70%	1,250	28
Transportation Equipment (392)	54,138	13.30%	528	29
Stores Equipment (393)	343	5.80%		30
Tools, Shop and Garage Equipment (394)	25,707	5.80%	1,595	31
Laboratory Equipment (395)	487	5.80%		32
Power Operated Equipment (396)	17,367	7.50%		33
Communication Equipment (397)	10,394	15.00%	204	34
SCADA Equipment (397.1)	20,312	9.20%	11,634	35
Miscellaneous Equipment (398)	146	5.80%		36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>253,897</b>		<b>19,445</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,911,674</b>		<b>166,777</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>1,911,674</b>		<b>166,777</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	20,877	2,500	1,428	0	1,287,826
390					91,166 26
391					7,324 27
391.1					31,997 28
392					54,666 29
393					343 30
394					27,302 31
395					487 32
396					17,367 33
397					10,598 34
397.1					31,946 35
398					146 36
399					0 37
	0	0	0	0	273,342
	20,877	2,500	1,428	0	2,056,502
					0 38
	20,877	2,500	1,428	0	2,056,502

## 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)
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	332,280	1.30%	33,298
Fire Mains (344)	0		21
Services (345)	92,513	2.90%	10,557
Meters (346)	0		23
Hydrants (348)	39,536	2.20%	4,910

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343					365,578 20
344					0 21
345					103,070 22
346					0 23
348					44,446 24

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>464,329</b>		<b>48,765</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	3,521	15.00%	1,007	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>3,521</b>		<b>1,007</b>	
<b>Total accum. prov. directly assignable</b>	<b>467,850</b>		<b>49,772</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>467,850</b>		<b>49,772</b>	

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
349					0 25
	0	0	0	0	513,094
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					4,528 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	4,528
	0	0	0	0	517,622
					0 38
	0	0	0	0	517,622

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January	39,821			<b>39,821</b>	1
February	37,988			<b>37,988</b>	2
March	31,550			<b>31,550</b>	3
April	31,208			<b>31,208</b>	4
May	40,923			<b>40,923</b>	5
June	37,978			<b>37,978</b>	6
July	48,440			<b>48,440</b>	7
August	59,200			<b>59,200</b>	8
September	50,953			<b>50,953</b>	9
October	51,739			<b>51,739</b>	10
November	46,354			<b>46,354</b>	11
December	32,949			<b>32,949</b>	12
<b>Total annual pumpage</b>	<b>509,103</b>	<b>0</b>	<b>0</b>	<b>509,103</b>	
Less: Water sold				455,220	13
Volume pumped but not sold				<b>53,883</b>	14
Volume sold as a percent of volume pumped				<b>89%</b>	15
Volume used for water production, water quality and system maintenance				2,526	16
Volume related to equipment/system malfunction				3,007	17
Non-utility volume NOT included in water sales				229	18
Total volume not sold but accounted for				<b>5,762</b>	19
Volume pumped but unaccounted for				<b>48,121</b>	20
Percent of water lost				<b>9%</b>	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,047	24
Date of maximum: 8/24/2007					25
Cause of maximum:					26
Customer Demand					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				903	27
Date of minimum: 3/8/2007					28
Total KWH used for pumping for the year				484,200	29
If water is purchased: Vendor Name: SHEBOYGAN WATER UTILITY					30
Point of Delivery: TAYLOR DRIVE PUMP STATION					31

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### SOURCES OF WATER SUPPLY - GROUND WATERS

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
-------------------------	--	----------------------------------	--	---	--

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NONE

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)

NONE

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#7 WESTERN AVE (1)	#7 WESTERN AVE (2)	#7 WESTERN AVE (3)	1
Location	SHEBOYGAN FALLS	SHEBOYGAN FALLS	SHEBOYGAN FALLS	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	A/C	A/C	A/C	5
Year Installed	1996	1996	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,100	1,100	1,100	8
Pump Motor or Standby Engine Mfr	TOSHIBA	TOSHIBA	TOSHIBA	9 10
Year Installed	1996	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	IWY PP BOOSTER PUMP (1)	IWY PP BOOSTER PUMP (2)	TAYLOR BOOSTER (1)	14
Location	SHEBOYGAN FALLS	SHEBOYGAN FALLS	SHEBOYGAN	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	PALO	PALO	A/C	18
Year Installed	1990	1990	1987	19
Type	OTHER	OTHER	CENTRIFUGAL	20
Actual Capacity (gpm)	120	120	1,740	21
Pump Motor or Standby Engine Mfr	BALDOR	BALDOR	U S ELECTRIC	22 23
Year Installed	1990	1990	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	5	125	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	TAYLOR BOOSTER (2)			1
Location	SHEBOYGAN			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	A/C			5
Year Installed	1987			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,740			8
Pump Motor or Standby Engine Mfr	U S ELECTRIC			9 10
Year Installed	1987			11
Type	ELECTRIC			12
Horsepower	125			13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER #3 (FOREST)	TOWER #4 (WESTERN)	TOWER #5 (MEADOWLARK)	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	ET	4
Year constructed	1969	1976	1996	5
Year constructed	1969	1976	1996	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
Elevation difference in feet (See Headnote 3.)	83	101	105	9
Elevation difference in feet (See Headnote 3.)	83	101	105	10
Total capacity in gallons (actual)	2,000,000	2,000,000	200,000	11
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
Points of application (wellhouse, central facilities, booster station, other)				15
Points of application (wellhouse, central facilities, booster station, other)				16
Points of application (wellhouse, central facilities, booster station, other)				17
Filters, type (gravity, pressure, other, none)				18
Filters, type (gravity, pressure, other, none)				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				21
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				22
Is a corrosion control chemical used (yes, no)?				23
Is a corrosion control chemical used (yes, no)?				24
Is water fluoridated (yes, no)?				25
Is water fluoridated (yes, no)?				25

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.250	148	0	0	0	148	1
M	D	2.000	167	0	0	0	167	2
M	D	3.000	0	0	0	0	0	3
M	D	4.000	373	0	0	0	373	4
P	D	4.000	21	0	0	0	21	5
M	D	6.000	76,423	0	690	0	75,733	6
P	D	6.000	4,608	483	0	0	5,091	7
M	D	8.000	41,220	0	0	0	41,220	8
P	D	8.000	27,765	911	0	0	28,676	9
M	D	10.000	18,377	0	0	0	18,377	10
P	D	10.000	17,635	1,666	0	0	19,301	11
M	D	12.000	40,404	0	0	0	40,404	12
P	D	12.000	9,432	5,922	0	0	15,354	13
M	T	16.000	6,304	0	0	0	6,304	14
P	T	16.000	9,798	0	0	0	9,798	15
M	T	24.000	5,407	0	0	0	5,407	16
<b>Total Within Municipality</b>			<b>258,082</b>	<b>8,982</b>	<b>690</b>	<b>0</b>	<b>266,374</b>	
<b>Total Utility</b>			<b>258,082</b>	<b>8,982</b>	<b>690</b>	<b>0</b>	<b>266,374</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	865	0	4	0	861		1
M	0.750	552	0	11	0	541		2
L	1.000	6	0	1	0	5		3
M	1.000	1,057	33	0	0	1,090	74	4
P	1.000		11			11		5
M	1.250	3	0	0	0	3		6
M	1.500	35	2	0	0	37	9	7
P	1.500	8	0	0	0	8	6	8
P	2.000	7	0	0	0	7	6	9
M	2.000	54	1	0	0	55	8	10
M	3.000	2	0	0	0	2		11
M	4.000	2	0	0	0	2		12
M	6.000	7	0	0	0	7		13
M	8.000	2	0	0	0	2		14
M	12.000	1	0	0	0	1		15
<b>Total Utility</b>		<b>2,601</b>	<b>47</b>	<b>16</b>	<b>0</b>	<b>2,632</b>	<b>103</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,796	108	161	0	1,743	117	1
0.750	1,499	108	20	0	1,587	78	2
1.000	60	7	5	0	62	7	3
1.500	41	11	10	0	42	14	4
2.000	32	8	4	0	36	10	5
2.500	0	0	0	0	0	0	6
3.000	9	0	0	0	9	2	7
4.000	4	0	0	0	4	0	8
6.000	2	0	0	0	2	0	9
<b>Total:</b>	<b>3,443</b>	<b>242</b>	<b>200</b>	<b>0</b>	<b>3,485</b>	<b>228</b>	

#### 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	1,607	71	10	10	4	41	1,743	1
0.750	1,455	78	5	9	1	39	1,587	2
1.000	13	28	12	4	1	4	62	3
1.500	1	23	5	7	0	6	42	4
2.000	0	12	17	4	0	3	36	5
2.500	0	0	0	0	0	0	0	6
3.000	0	1	3	2	1	2	9	7
4.000	0	0	2	1	0	1	4	8
6.000	0	0	2	0	0	0	2	9
<b>Total:</b>	<b>3,076</b>	<b>213</b>	<b>56</b>	<b>37</b>	<b>7</b>	<b>96</b>	<b>3,485</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	400	17	7		410	2
<b>Total Fire Hydrants</b>	<b>400</b>	<b>17</b>	<b>7</b>	<b>0</b>	<b>410</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	410
Number of distribution system valves end of year:	681
Number of distribution valves operated during year:	681

## WATER OPERATING SECTION FOOTNOTES

### 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.

Meter Expense (663) - Additional time was spent this year relating to the ITRON meter reading system and changing out meters.

Maintenance of Pumping Equipment (633) - During 2006 one employee spent months going through the pumping stations and doing maintenance in the pump houses and general maintenance and rebuilding of pumps. Expenses have dropped back to normal levels in 2007 for general maintenance of pumping equipment.

Maintenance of Services (675) - Additional time was spent on service leaks and frozen services in 2007.

### Water Mains (Page W-21)

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

Developer Additions account for the following:  
483 feet of 6 inch plastic main  
1253 feet of 10 inch plastic main

The City of Sheboygan Falls created a TIF for Vision Park that installed:  
243 feet of 8 inch plastic main  
5922 feet of 12 inch plastic main

The Utility paid out of working cash the following:  
668 feet of 8 inch plastic main for Hickory Street  
203 feet of 10 inch plastic main for Adam Street  
210 feet of 10 inch plastic main for Willow Dr main loop

### Water Services (Page W-22)

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

Developer Additions account for the following:  
(28) 1" services, (1) 1 1/2" service, (1) 2" service

The Utility paid from working cash for the remaining services when replacing main.

### Meters (Page W-23)

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

1" and smaller meters are no longer tested. Consumption readings are monitored and any unusual fluctuation in usage is reviewed and the meter is replaced if considered necessary.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes, Sheboygan Utility owns the meter that delivers the water to our utility and it is changed out every year.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-23)

**If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.**

Consumption readings are monitored and any unusual fluctuation in usage is reviewed and the meter is replaced if considered necessary.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	12,360,640	11,499,675	1
<b>Total Sales of Electricity</b>	<b>12,360,640</b>	<b>11,499,675</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	16,679	19,936	2
Miscellaneous Service Revenues (451)	0	82	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	21,277	20,277	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	5,719	3,341	7
<b>Total Other Operating Revenues</b>	<b>43,675</b>	<b>43,636</b>	
<b>Total Operating Revenues</b>	<b>12,404,315</b>	<b>11,543,311</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	10,878,302	10,049,220	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	457,241	402,586	10
Customer Accounts Expenses (901-905)	84,922	73,899	11
Sales Expenses (911-916)	0	0	12
Administrative and General Expenses (920-932)	251,928	209,092	13
<b>Total Operation and Maintenance Expenses</b>	<b>11,672,393</b>	<b>10,734,797</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	364,545	373,143	14
Amortization Expense (404-407)		0	15
Taxes (408)	213,838	206,593	16
<b>Total Other Expenses</b>	<b>578,383</b>	<b>579,736</b>	
<b>Total Operating Expenses</b>	<b>12,250,776</b>	<b>11,314,533</b>	
<b>NET OPERATING INCOME</b>	<b>153,539</b>	<b>228,778</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	16,679	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>16,679</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTRACT RENTAL	21,277	5
<b>Total Rent from Electric Property (454)</b>	<b>21,277</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SALES TAX DISCOUNTS & MISCELLANEOUS	1,636	7
PATRONAGE DIVIDEND - RESCO	4,083	8
<b>Total Other Electric Revenues (456)</b>	<b>5,719</b>	

## 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)
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
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
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
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
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	10,878,302	10,049,220	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
<b>Total Other Power Supply Expenses</b>	<b>10,878,302</b>	<b>10,049,220</b>	
<b>Total Power Production Expenses</b>	<b>10,878,302</b>	<b>10,049,220</b>	
<b>TRANSMISSION EXPENSES</b>			
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
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	4,712	4,597	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Load Dispatching (581)		0	51
Station Expenses (582)	6,548	6,640	52
Overhead Line Expenses (583)	46,404	43,335	53
Underground Line Expenses (584)	11,439	12,112	54
Street Lighting and Signal System Expenses (585)	2,180	2,089	55
Meter Expenses (586)	13,757	12,497	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)	105,822	94,759	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		821	61
Maintenance of Station Equipment (592)	40,444	31,814	62
Maintenance of Overhead Lines (593)	71,769	88,172	63
Maintenance of Underground Lines (594)	78,364	64,875	64
Maintenance of Line Transformers (595)	8,982	10,770	65
Maintenance of Street Lighting and Signal Systems (596)	66,820	30,105	66
Maintenance of Meters (597)		0	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
<b>Total Distribution Expenses</b>	<b>457,241</b>	<b>402,586</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	69
Meter Reading Expenses (902)	22,365	21,865	70
Customer Records and Collection Expenses (903)	59,941	51,569	71
Uncollectible Accounts (904)	2,616	465	72
Miscellaneous Customer Accounts Expenses (905)		0	73
<b>Total Customer Accounts Expenses</b>	<b>84,922</b>	<b>73,899</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)		0	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)		0	77
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	33,518	31,327	78
Office Supplies and Expenses (921)	21,823	17,190	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	25,872	22,067	81
Property Insurance (924)		5,949	82
Injuries and Damages (925)	26,772	21,899	83
Employee Pensions and Benefits (926)	96,838	88,335	84
Regulatory Commission Expenses (928)	32,518	3,882	85
Duplicate Charges -- Credit (929)	5,817	5,912	86
Miscellaneous General Expenses (930)	18,551	19,759	87
Rents (931)		0	88
Maintenance of General Plant (932)	1,853	4,596	89
<b>Total Administrative and General Expenses</b>	<b>251,928</b>	<b>209,092</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>11,672,393</b>	<b>10,734,797</b>	

**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		174,682	163,643	1
Social Security		26,162	26,829	2
Wisconsin Gross Receipts Tax		8,758	12,205	3
PSC Remainder Assessment		12,213	11,731	4
Other (specify):				
CAPITALIZED FICA TAX		(5,265)	(5,103)	5
CHARGED TO CLEARING		(2,712)	(2,712)	6
<b>Total tax expense</b>		<b>213,838</b>	<b>206,593</b>	

### 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			Sheboygan				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.227492				3
County tax rate	mills		6.858339				4
Local tax rate	mills		6.114441				5
School tax rate	mills		10.563882				6
Voc. school tax rate	mills		1.977930				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.742084</b>				<b>10</b>
Less: state credit	mills		1.628152				11
<b>Net tax rate</b>	mills		<b>24.113932</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.114441</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.541812</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.656253</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.742084</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.724737</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.113932</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.476270</b>				<b>21</b>
Utility Plant, Jan. 1	\$	13,996,877	13,996,877				22
Materials & Supplies	\$	519,298	519,298				23
<b>Subtotal</b>	\$	<b>14,516,175</b>	<b>14,516,175</b>				<b>24</b>
Less: Plant Outside Limits	\$	1,277,263	1,277,263				25
<b>Taxable Assets</b>	\$	<b>13,238,912</b>	<b>13,238,912</b>				<b>26</b>
Assessment Ratio	dec.		0.755000				27
<b>Assessed Value</b>	\$	<b>9,995,379</b>	<b>9,995,379</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.476270</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>174,682</b>	<b>174,682</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	142,749					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>174,682</b>					<b>34</b>

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

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

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

## 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)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	27,872		34
Structures and Improvements (361)	84,867		35
Station Equipment (362)	3,351,944	90,466	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	769,288	82,367	38
Overhead Conductors and Devices (365)	1,170,616	142,659	39
Underground Conduit (366)	175,721	102,961	40
Underground Conductors and Devices (367)	1,895,083	117,117	41
Line Transformers (368)	1,544,263	70,836	42
Services (369)	833,552	35,558	43
Meters (370)	447,888	11,823	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	679,594	212,767	47
<b>Total Distribution Plant</b>	<b>10,980,688</b>	<b>866,554</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	250		48
Structures and Improvements (390)	245,421		49
Office Furniture and Equipment (391)	33,823		50
Computer Equipment (391.1)	34,977		51
Transportation Equipment (392)	366,729	96,222	52
Stores Equipment (393)	1,028		53
Tools, Shop and Garage Equipment (394)	79,109	1,438	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			27,872 34
Structures and Improvements (361)			84,867 35
Station Equipment (362)	25,000		3,417,410 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			851,655 38
Overhead Conductors and Devices (365)			1,313,275 39
Underground Conduit (366)	6,000		272,682 40
Underground Conductors and Devices (367)			2,012,200 41
Line Transformers (368)			1,615,099 42
Services (369)			869,110 43
Meters (370)	9,028		450,683 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	146,971		745,390 47
<b>Total Distribution Plant</b>	<b>186,999</b>	<b>0</b>	<b>11,660,243</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			250 48
Structures and Improvements (390)			245,421 49
Office Furniture and Equipment (391)			33,823 50
Computer Equipment (391.1)			34,977 51
Transportation Equipment (392)	71,766		391,185 52
Stores Equipment (393)			1,028 53
Tools, Shop and Garage Equipment (394)			80,547 54

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

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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)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	10,137		55
Power Operated Equipment (396)	266,622		56
Communication Equipment (397)	16,423		57
Miscellaneous Equipment (398)	439		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>1,054,958</b>	<b>97,660</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,035,646</b>	<b>964,214</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>12,035,646</b>	<b>964,214</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			10,137 55
Power Operated Equipment (396)			266,622 56
Communication Equipment (397)			16,423 57
Miscellaneous Equipment (398)			439 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>71,766</b>	<b>0</b>	<b>1,080,852</b>
<b>Total utility plant in service directly assignable</b>	<b>258,765</b>	<b>0</b>	<b>12,741,095</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>258,765</b>	<b>0</b>	<b>12,741,095</b>

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	233,709	2,847	38
Overhead Conductors and Devices (365)	380,949	5,641	39
Underground Conduit (366)	53,711	83,094	40
Underground Conductors and Devices (367)	749,425	66,917	41
Line Transformers (368)	0		42
Services (369)	19,557	3,067	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	81,472	125,678	47
<b>Total Distribution Plant</b>	<b>1,518,823</b>	<b>287,244</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			236,556 38
Overhead Conductors and Devices (365)			386,590 39
Underground Conduit (366)			136,805 40
Underground Conductors and Devices (367)			816,342 41
Line Transformers (368)			0 42
Services (369)			22,624 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			207,150 47
<b>Total Distribution Plant</b>	<u>0</u>	<u>0</u>	<u>1,806,067</u>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	16,137		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>16,137</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,534,960</b>	<b>287,244</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>1,534,960</b>	<b>287,244</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			16,137 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>16,137</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,822,204</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,822,204</b>

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

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

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

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	21,710	2.70%	2,291	27
Station Equipment (362)	1,535,381	3.03%	102,556	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	447,601	3.33%	26,989	30
Overhead Conductors and Devices (365)	647,441	3.33%	41,357	31
Underground Conduit (366)	47,465	2.50%	5,605	32
Underground Conductors and Devices (367)	717,098	3.33%	65,056	33
Line Transformers (368)	701,537	3.33%	52,603	34
Services (369)	489,996	3.33%	28,349	35
Meters (370)	287,412	3.33%	14,961	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	627,385	3.33%	23,726	39
<b>Total Distribution Plant</b>	<b>5,523,026</b>		<b>363,493</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	87,375	2.70%	6,626	40
Office Furniture and Equipment (391)	33,823	9.09%		41
Computer Equipment (391.1)	27,399	12.50%	4,372	42
Transportation Equipment (392)	296,318	12.50%	47,370	43
Stores Equipment (393)	1,028	6.67%		44
Tools, Shop and Garage Equipment (394)	79,109	6.67%	1,438	45
Laboratory Equipment (395)	10,137	5.00%		46
Power Operated Equipment (396)	266,621	10.00%	1	47
Communication Equipment (397)	16,423	8.33%		48
Miscellaneous Equipment (398)	439	10.00%		49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>818,672</b>		<b>59,807</b>	
<b>Total accum. prov. directly assignable</b>	<b>6,341,698</b>		<b>423,300</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
361					24,001	27
362	25,000				1,612,937	28
363					0	29
364					474,590	30
365					688,798	31
366	6,000				47,070	32
367					782,154	33
368					754,140	34
369					518,345	35
370	9,028				293,345	36
371					0	37
372					0	38
373	146,971	3,887			500,253	39
	<b>186,999</b>	<b>3,887</b>	<b>0</b>	<b>0</b>	<b>5,695,633</b>	
390					94,001	40
391					33,823	41
391.1					31,771	42
392	71,766		15,000		286,922	43
393					1,028	44
394					80,547	45
395					10,137	46
396					266,622	47
397					16,423	48
398					439	49
399					0	50
	<b>71,766</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>821,713</b>	
	<b>258,765</b>	<b>3,887</b>	<b>15,000</b>	<b>0</b>	<b>6,517,346</b>	

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>6,341,698</u></u>		<u><u>423,300</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	258,765	3,887	15,000	0	6,517,346

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

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

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

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	144,215	3.33%	7,830	30
Overhead Conductors and Devices (365)	209,181	3.33%	12,779	31
Underground Conduit (366)	15,260	2.50%	2,382	32
Underground Conductors and Devices (367)	233,805	3.33%	26,070	33
Line Transformers (368)	0			34
Services (369)	757	3.33%	702	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	69,838	3.33%	4,805	39
<b>Total Distribution Plant</b>	<b>673,056</b>		<b>54,568</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	4,704	8.33%	1,345	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>4,704</b>		<b>1,345</b>	
<b>Total accum. prov. directly assignable</b>	<b>677,760</b>		<b>55,913</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364					152,045 30
365					221,960 31
366					17,642 32
367					259,875 33
368					0 34
369					1,459 35
370					0 36
371					0 37
372					0 38
373					74,643 39
	0	0	0	0	727,624
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					6,049 48
398					0 49
399					0 50
	0	0	0	0	6,049
	0	0	0	0	733,673

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>677,760</u></u>		<u><u>55,913</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	0	0	0	0	<u>733,673</u>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
<b>Primary Distribution System Voltage(s) -- Urban</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)	21				21	1
7.2/12.5 kV (12kV)	28				28	2
14.4/24.9 kV (25kV)					0	3
<b>Other:</b>						
240V	12				12	4
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)	12				12	5
7.2/12.5 kV (12kV)	21		2		23	6
14.4/24.9 kV (25kV)					0	7
<b>Other:</b>						
240V	2		1		3	8
<b>Primary Distribution System Voltage(s) -- Rural</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)					0	11
<b>Other:</b>						
240V	1				1	12
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
<b>Other:</b>						
NONE					0	16
<b>Transmission System</b>						
<b>Pole Lines</b>						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
<b>Other:</b>						
NONE					0	21
<b>Underground Lines</b>						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
<b>Other:</b>						
NONE					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
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	56	11
Nonfarm	110	12
<b>Total</b>	<b>166</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>166</b>	<b>14</b>

### MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	28,689	Monday	01/29/2007	19:00	17,597	1
February	02	29,280	Wednesday	02/07/2007	19:00	16,392	2
March	03	28,216	Tuesday	03/06/2007	10:00	14,966	3
April	04	27,268	Thursday	04/12/2007	10:00	15,648	4
May	05	28,300	Wednesday	05/30/2007	14:00	14,885	5
June	06	31,860	Tuesday	06/26/2007	14:00	15,782	6
July	07	33,268	Monday	07/30/2007	16:00	17,726	7
August	08	33,902	Wednesday	08/01/2007	16:00	18,365	8
September	09	33,405	Wednesday	09/05/2007	16:00	15,211	9
October	10	30,513	Monday	10/08/2007	16:00	16,608	10
November	11	28,600	Tuesday	11/27/2007	18:00	14,074	11
December	12	29,325	Wednesday	12/19/2007	18:00	15,110	12
<b>Total</b>		<b>362,626</b>				<b>192,364</b>	

**System Name** SHEBOYGAN FALLS UTILITY

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

Type of Reading	Supplier
60 minutes integrated	ALLIANT ENERGY

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	192,365	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	<b>0</b>	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	<b>0</b>	16
<b>Total Source of Energy</b>	<b>192,365</b>	<b>17</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	186,292	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	104	20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
<b>Total Used by Company</b>	<b>104</b>	<b>22</b>
<b>Total Sold and Used</b>	<b>186,396</b>	<b>23</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		24
Distribution Losses	5,969	25
<b>Total Energy Losses</b>	<b>5,969</b>	<b>26</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.1030%</b>	<b>27</b>
<b>Total Disposition of Energy</b>	<b>192,365</b>	<b>28</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	3,659	29,895	1
RURAL	RG-1	166	2,154	2
<b>Total Sales for Residential Sales</b>		<b>3,825</b>	<b>32,049</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	418	9,247	3
INTERDEPT - SALES TO WATER DEPT	CG-1	1	685	4
LARGE POWER CP-1	CP-1	44	11,691	5
LARGE POWER CP-2	CP-2	9	14,899	6
LARGE POWER CP-3	CP-3	4	60,707	7
LARGE POWER CP-4	CP-4	2	56,296	8
<b>Total Sales for Commercial &amp; Industrial</b>		<b>478</b>	<b>153,525</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTS	MS-1	2	599	9
SECURITY LIGHTS	MS-2	41	119	10
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>43</b>	<b>718</b>	
<b>Sales for Resale</b>				
NONE				11
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>4,346</b>	<b>186,292</b>	

**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)	
		1,378,771	773,245	<b>2,152,016</b>	<b>1</b>
		95,567	54,752	<b>150,319</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>1,474,338</b>	<b>827,997</b>	<b>2,302,335</b>	
		565,294	116,476	<b>681,770</b>	<b>3</b>
		23,790	13,576	<b>37,366</b>	<b>4</b>
43,942		551,743	312,311	<b>864,054</b>	<b>5</b>
45,022		535,682	347,013	<b>882,695</b>	<b>6</b>
131,830		2,519,233	1,492,157	<b>4,011,390</b>	<b>7</b>
296,278		1,905,893	1,565,275	<b>3,471,168</b>	<b>8</b>
<b>517,072</b>	<b>0</b>	<b>6,101,635</b>	<b>3,846,808</b>	<b>9,948,443</b>	
		83,178	15,070	<b>98,248</b>	<b>9</b>
		7,135	4,479	<b>11,614</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>90,313</b>	<b>19,549</b>	<b>109,862</b>	
				<b>0</b>	<b>11</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>517,072</b>	<b>0</b>	<b>7,666,286</b>	<b>4,694,354</b>	<b>12,360,640</b>	

### 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	ALLIANT ENERGY				1
Point of Delivery	SHEBOYGAN FALLS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69 KV				4
Point of Metering	SHEBOYGAN FALLS				5
Total of 12 Monthly Maximum Demands -- kW	362,626				6
Average load factor	72.6686%				7
Total Cost of Purchased Power	10,878,302				8
Average cost per kWh	0.0566				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	8,146	9,451			12
February	7,862	8,530			13
March	7,458	7,509			14
April	7,697	7,951			15
May	7,392	7,493			16
June	7,941	7,841			17
July	8,326	9,401			18
August	9,379	8,986			19
September	7,577	7,634			20
October	7,915	8,693			21
November	6,982	7,092			22
December	7,358	7,752			23
<b>Total kWh (000)</b>	<b>94,033</b>	<b>98,333</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	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
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		<b>9</b>
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
<b>Cost per kWh of Net Generation (\$)</b>		<b>16</b>
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
<b>Total kWh (000)</b>	0	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

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### PRODUCTION STATISTICS

**Particulars**  
**(a)**

**Plant**  
**(b)**

**Plant**  
**(c)**

**Plant**  
**(d)**

**Plant**  
**(e)**

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

### HYDRAULIC GENERATING PLANTS

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

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

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	ADAM ST	MONROE	NORTH SIDE	WEST SIDE	1
Voltage--High Side	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	3
Num. Main Transformers in Operation	2	2	1	2	4
Total Capacity of Transformers in kVA	17,500	20,000	10,000	21,900	5
Number of Spare Transformers on Hand					6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
					9
Kwh Output					10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					14
Voltage--High Side					15
Voltage--Low Side					16
Num. of Main Transformers in Operation					17
Total Capacity of Transformers in kVA					18
Number of Spare Transformers on Hand					19
15-Minute Maximum Demand in kW					20
Dt and Hr of Such Maximum Demand					21
					22
Kwh Output					23

### SUBSTATION EQUIPMENT (continued)

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

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	5,064	1,539	40,765	1
Acquired during year	108	21	2,750	2
<b>Total</b>	<b>5,172</b>	<b>1,560</b>	<b>43,515</b>	<b>3</b>
Retired during year	464			4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>4,708</b>	<b>1,560</b>	<b>43,515</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	4,322	1,403	23,864	8
In utility's use	16	12	1,187	9
				<b>10</b>
Locked meters on customers' premises				11
In stock	370	145	18,464	12
<b>Total end of year</b>	<b>4,708</b>	<b>1,560</b>	<b>43,515</b>	<b>13</b>

### 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)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	48	43,680	1
Sodium Vapor	250	165	28,783	2
Sodium Vapor	400	8	1,395	3
<b>Total</b>		<b>221</b>	<b>73,858</b>	
<b>Ornamental</b>				
Sodium Vapor	70	305	155,553	4
Sodium Vapor	100	373	360,949	5
Sodium Vapor	150	20	9,100	6
<b>Total</b>		<b>698</b>	<b>525,602</b>	
<b>Other</b>				
NONE				7
<b>Total</b>			<b>0</b>	<b>0</b>

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### 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.

Maintenance of Street Lighting and Signal System (596) - Additional time was spent on street lights this year in various parts of the City and resolving issues for new street lights installed on Hwy 32.

Maintenance of Underground Lines (594) - Prior year time was down compared to normal levels. 2007 costs are back to usual amounts.

Maintenance of Overhead Lines (593) - Less time spent on overhead lines in 2007 than in prior year.

Regulatory Commission Expenses (928) - Current year includes PSC costs for a SRC in the amount of \$65. The remaining cost is paid to Municipal Wholesale Power Group for representation in the Alliant wholesale rate charged to various utilities relating to cost of electricity being purchased. The other issue being paid to Municipal Wholesale Power Group is related to territorial issues. Alliant is fighting having to give up a customer when municipalities annex property and how equipment ownership and electric is provided to the customer.

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

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

Street Lighting and Signal Systems (373) - During 2007 Hwy 32 road reconstruction was performed by the DOT. The State paid for \$125,678 of street lighting costs (contributed) and the City paid for the remaining balance for an upgrade in quality of the lighting and additional lights above what the State was putting in.

Underground Conductors and Devices (367) - \$92,000 of cost was related to the Hwy 32 project for new underground lines.

Underground Conduit (366) - New conduit was installed related to the Hwy 32 project.

Overhead Conductors and Devices (365) - \$137,000 of cost was related to new overhead wire installed as part of our substation conversion project.

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

Street Lighting and Signal Systems (373) - Hwy 32 road reconstruction project replaced existing street lighting. Cost for the replaced street lights were removed from the books.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

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

Street Lighting and Signal Systems (373) - During 2007 Hwy 32 road reconstruction was performed by the DOT. The State paid for \$125,678 of the street lighting costs.

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