



3013 (02-05-09)

ANNUAL REPORT

OF

Name: SHAWANO MUNICIPAL UTILITIES

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

For the Year Ended: DECEMBER 31, 2009

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

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

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SHAWANO MUNICIPAL UTILITIES

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

When was utility organized? 1/1/1900

Report any change in name:

Effective Date:

Utility Web Site: www.shawano.tv

Utility employee in charge of correspondence concerning this report:

Name: NANCY A SCHAUER

Title: FINANCIAL MANAGER

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

Telephone: (715) 526 - 7725

Fax Number: (715) 524 - 3708

Email Address: nschauer@shawanonet.net

Utility employee in charge of correspondence concerning this report:

Name: RHONDA K WAGNER

Title: ACCOUNTANT

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

Telephone: (715) 526 - 7727

Fax Number: (715) 524 - 3708

Email Address: rwagner@shawanonet.net

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

Name: ROBERT KURKIEWICZ

Title: COMMISSION PRESIDENT

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

Telephone: (920) 246 - 2690

Fax Number:

Email Address: kurkiewicz@yahoo.com

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

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

Name: KAREN KERBER

Title: AUDITOR

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

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

Email Address: karen.kerber@kerberrose.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 2/19/2010

Period covered by most recent audit: 2009

Names and titles of utility management including manager or superintendent:

Name: OKHO BOHM HAGEDORN

Title: GENERAL MANAGER

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

Telephone: (715) 526 - 7721

Fax Number: (715) 524 - 3708

Email Address: ohagedorn@shawanonet.net

Name: ROBERT KOEPP

Title: ELECTRICAL ENGINEER/SUPERVISOR

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

Telephone: (715) 526 - 7722

Fax Number: (715) 524 - 3708

Email Address: rkoepp@shawanonet.net

Name of utility commission/committee: SHAWANO MUNICIPAL UTILITIES COMMISSIONERS

Names of members of utility commission/committee:

- MR JOSEPH CELMER, VICE PRESIDENT
- MR NORMAN DAVIS, COMMISSIONER
- MR JAMES EGEN, COMMISSIONER
- MR FRED KRUEGER, SECRETARY
- MR ROBERT KURKIEWICZ, PRESIDENT
- MR RON MALUEG, COMMISSIONER
- MRS LORNA MARQUARDT, COMMISSIONER

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: [REDACTED]

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

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

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	19,865,395	21,318,196	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	18,361,492	19,215,270	2
Depreciation Expense (403)	739,829	733,036	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	543,534	511,085	5
Total Operating Expenses	19,644,855	20,459,391	
Net Operating Income	220,540	858,805	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	220,540	858,805	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	6,672	11,150	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	10,852	9,827	9
Interest and Dividend Income (419)	121,374	150,803	10
Miscellaneous Nonoperating Income (421)	130,697	29,149	11
Total Other Income	269,595	200,929	
Total Income	490,135	1,059,734	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(19,501)	(19,501)	12
Other Income Deductions (426)	52,214	49,311	13
Total Miscellaneous Income Deductions	32,713	29,810	
Income Before Interest Charges	457,422	1,029,924	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	25,506	27,572	14
Amortization of Debt Discount and Expense (428)	882	925	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	929	1,533	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	27,317	30,030	
Net Income	430,105	999,894	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	24,402,213	21,319,698	20
Balance Transferred from Income (433)	430,105	999,894	21
Miscellaneous Credits to Surplus (434)	461,126	2,042,445	22
Miscellaneous Debits to Surplus--Debit (435)	0	26,656	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	14,225	10,365	25
Total Unappropriated Earned Surplus End of Year (216)	25,279,219	24,325,016	

INCOME STATEMENT

Income Statement (Page F-01)

General footnotes

The value of this year's report does not match last year's report. The water/sewer department was split from Shawano Municipal Utilities in July of 2008 and moved to the City of Shawano's Department of Public Works. The auditors worked on a 'split' of the income and balance sheet using the last twenty years of information. These split totals were submitted and approved by the water/sewer accountants at the PSCW and the approval was documented in a letter dated October 1, 2009 from the PSCW's water/sewer department.

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	19,865,395	0	19,865,395	1
Total (Acct. 400):	19,865,395	0	19,865,395	
Operation and Maintenance Expense (401-402):				
Derived	18,361,492	0	18,361,492	2
Total (Acct. 401-402):	18,361,492	0	18,361,492	
Depreciation Expense (403):				
Derived	739,829	0	739,829	3
Total (Acct. 403):	739,829	0	739,829	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	543,534	0	543,534	5
Total (Acct. 408):	543,534	0	543,534	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	220,540	0	220,540	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	6,672	0	6,672	8
Total (Acct. 415-416):	6,672	0	6,672	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
BADGER POWER MARKETING RENT	5,080	0	5,080	10
OLD CITY HALL BLDG (RENT-DEPR)	5,772		5,772	11
Total (Acct. 418):	10,852	0	10,852	
Interest and Dividend Income (419):				
INTEREST & DIVIDEND INCOME	121,374		121,374	12
Total (Acct. 419):	121,374	0	121,374	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Electric		130,697	130,697	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	130,697	130,697	
TOTAL OTHER INCOME:	138,898	130,697	269,595	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(19,501)	0	(19,501)	15
NONE			0	16
Total (Acct. 425):	(19,501)	0	(19,501)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Electric	0	52,214	52,214	17
NONE			0	18
Total (Acct. 426):	0	52,214	52,214	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(19,501)	52,214	32,713	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	25,506	0	25,506	19
Total (Acct. 427):	25,506	0	25,506	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	882		882	20
Total (Acct. 428):	882	0	882	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	22
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	929	0	929	23
Total (Acct. 431):	929	0	929	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	27,317	0	27,317	
NET INCOME:	351,622	78,483	430,105	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	23,779,932	622,281	24,402,213	25
Total (Acct. 216):	23,779,932	622,281	24,402,213	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	351,622	78,483	430,105	26
Total (Acct. 433):	351,622	78,483	430,105	
Miscellaneous Credits to Surplus (434):				
INVESTMENTS IN BADGER POWER MARKETING	461,126		461,126	27
Total (Acct. 434):	461,126	0	461,126	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
APPROP OF INC TO MUNICIPALITY	14,225		14,225	30
Total (Acct. 439)--Debit:	14,225	0	14,225	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	24,578,455	700,764	25,279,219	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

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

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

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		37,280			37,280	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		0			0	2
Payroll		25,406			25,406	3
Materials		1,642			1,642	4
Taxes		0			0	5
Other (list by major classes):						
TRANSPORTATION EXP'S		3,560			3,560	6
Total costs and expenses	0	30,608	0	0	30,608	
Net income (or loss)	0	6,672	0	0	6,672	

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	0	19,865,395	0	0	19,865,395	1
Less: interdepartmental sales	0	113,344	0	0	113,344	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	2,625	0	0	2,625	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	0	19,749,426	0	0	19,749,426	

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	0	0	0	1
Electric operating expenses	430,600	86,267	516,867	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	14,380	2,881	17,261	6
Other nonutility expenses	1,553	311	1,864	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	119,207	23,882	143,089	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	113,341	(113,341)	0	18
All other accounts	0	0	0	19
Total Payroll	679,081	0	679,081	

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		1
Electric	21.0	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	21,496,719	21,022,388	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	7,831,025	7,087,183	2
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	13,665,694	13,935,205	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	381,000	381,000	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	258,482	252,254	6
Net Nonutility Property	122,518	128,746	
Investment in Municipality (123)	0	0	7
Other Investments (124)	7,455,518	6,994,392	8
Sinking Funds (125)	264,140	115,805	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	7,842,176	7,238,943	
CURRENT AND ACCRUED ASSETS			
Cash (131)	0	0	12
Special Deposits (134)	0	0	13
Working Funds (135)	0	600	14
Temporary Cash Investments (136)	4,246,573	2,121,647	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,661,620	2,046,737	17
Other Accounts Receivable (143)	75,783	45,809	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	61,517	33,851	20
Plant Materials and Operating Supplies (154)	537,787	527,098	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	172,167	182,576	25
Interest and Dividends Receivable (171)	14,803	12,564	26
Accrued Utility Revenues (173)		0	27
Miscellaneous Current and Accrued Assets (174)		0	28
Total Current and Accrued Assets	6,770,250	4,970,882	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	5,767	6,649	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	40,105	20,128	34
Total Deferred Debits	45,872	26,777	
Total Assets and Other Debits	28,323,992	26,171,807	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	45,781	45,781	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	25,279,219	24,325,016	37
Total Proprietary Capital	25,325,000	24,370,797	
LONG-TERM DEBT			
Bonds (221)	491,400	519,750	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	491,400	519,750	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	1,431,559	219,070	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	153,648	142,133	44
Taxes Accrued (236)	314,782	293,116	45
Interest Accrued (237)	17,045	16,925	46
Tax Collections Payable (241)	23,139	25,853	47
Miscellaneous Current and Accrued Liabilities (242)		0	48
Total Current and Accrued Liabilities	1,940,173	697,097	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	58,805	55,258	50
Other Deferred Credits (253)	508,614	528,905	51
Total Deferred Credits	567,419	584,163	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	28,323,992	26,171,807	

BALANCE SHEET

Balance Sheet (Page F-07)

If Total Assets and Other Debits differ from Total Liabilities and Other Credits by \$10 or less, please explain.

The assets and liabilities differ from year end 2008 because of the move of the water/sewer utilities to the City of Shawano's Dept. of Public Works that was approved by the City of Shawano Council members in July 2008. The City of Shawano's water/sewer utility is preparing its own annual report; therefore the numbers were removed from this report.

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	0	0	0	21,022,386	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	0	0	0	19,705,700	2
Utility Plant in Service - Contributed Plant (101.2)	0	0	0	1,416,058	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)				374,961	8
Total Utility Plant	0	0	0	21,496,719	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	0	0	0	7,115,731	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	0	0	0	715,294	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	0	0	0	7,831,025	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	0	0	0	13,665,694	

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

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

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

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	6,424,103				6,424,103	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	739,829				739,829	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
cleared to transportation	74,420				74,420	9
Salvage	10,826				10,826	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	825,075	0	0	0	825,075	16
Debits during year						17
Book cost of plant retired	110,688				110,688	18
Cost of removal	22,759				22,759	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	133,447	0	0	0	133,447	25
Balance end of year (111.1)	7,115,731	0	0	0	7,115,731	26
Footnotes						27

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

Depreciation Accruals (Credits) during the year (111.2):

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

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	663,080				663,080	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	52,214				52,214	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	52,214	0	0	0	52,214	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	715,294	0	0	0	715,294	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|--|
| <p>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.</p> |
|--|

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
INVESTMENTS IN E GREEN BAY ST	381,000			381,000	2
Total Nonutility Property (121)	381,000	0	0	381,000	
Less accum. prov. depr. & amort. (122)	252,254	6,228		258,482	3
Net Nonutility Property	128,746	(6,228)	0	122,518	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			537,787		537,787	527,098	3
Total Electric Utility					537,787	527,098	

Account	Total End of Year	Amount Prior Year	
Electric utility total	537,787	527,098	1
Water utility (154)			2
Sewer utility (154)			3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	537,787	527,098	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2002 BOND FEES	31,663	25896	5,767	1
Total			5,767	
Unamortized premium on debt (251)				
NONE				2
Total			0	

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

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-14)

General footnotes

The City of Shawano issued a revenue bond in 2002. The 2002 bond covered expenses for the electric, water and sewer utilities. In 2008, the City of Shawano passed a resolution to move the water and sewer utilities to the Dept of Public Works. When this was completed in 2009, this bond had to be prorated based on how the monies were borrowed. Electric amounted to 21%, water amounted to 77% and sewer amounted to 2% of this original borrowing. These amounts are now separated on the balance sheet to the corresponding utility.

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	45,781	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>45,781</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

General footnotes

Kathy Butzlaff and SMU staff talked about the capital contributions adjusting entries that were performed in 2004. One entry reversing capital contributions should not have been made to the books. In April 2009 this entry was reversed; thus the additional \$28,236 for capital paid in by municipality was entered.

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2002 REVENUE BOND ISSUE	04/01/2002	05/01/2021	5.05%	491,400	1
Total Bonds (Account 221):				491,400	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	293,116	1
Accruals:		
Charged water department expense	0	2
Charged electric department expense	543,534	3
Charged sewer department expense	0	4
Other (explain):		
cleared to transportation	10,273	5
Total Accruals and other credits	553,807	
Taxes paid during year:		
County, state and local taxes	293,116	6
Social Security taxes	37,490	7
PSC Remainder Assessment	18,959	8
Other (explain):		
Gross receipts tax	182,576	9
NONE		10
Total payments and other debits	532,141	
Balance end of year	314,782	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1999 REV BOND	0	0	0	0	2
2002 REV BOND	4,396	25,506	25,724	4,178	3
Subtotal	4,396	25,506	25,724	4,178	
Advances from Municipality (223)					
CITY OF SHAWANO GO BOND ISSUE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
INTEREST PAID TO WISC RETIREMENT FUND	0	59	59	0	6
Customer Deposits	12,529	870	532	12,867	7
NONE	0			0	8
Subtotal	12,529	929	591	12,867	
Total	16,925	26,435	26,315	17,045	

INTEREST ACCRUED (ACCT. 237)

Interest Accrued (Acct. 237) (Page F-20)

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

The balance of \$929 for interest is comprized of two situations. \$59 of this is for the interest that was paid to WI Retirement. This interest was due because of a correction that was made for the monthly submittal of monies on an injured employee. The remaining \$870 is the amount of interest due on the electric utilities customer deposits.

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
BADGER POWER MARKETING AUTHORITY OF WI INC	7,455,518	2
Total (Acct. 124):	7,455,518	
Sinking Funds (125):		
2002 BOND REDEMPTION FUND	185,739	3
2002 BOND RESERVE	78,401	4
Total (Acct. 125):	264,140	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		9
Electric	1,661,620	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	1,661,620	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	39,847	14
Other (specify):		
POLE CONTACTS	34,049	15
TAX ROLL RECEIPTS	1,887	16
Total (Acct. 143):	75,783	
Receivables from Municipality (145):		
MERCHANDISING, JOBBING & CONTRACT WORK	5,773	17
TAX ROLL RECEIPTS	55,744	18
Total (Acct. 145):	61,517	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
PREPAID GROSS RECEIPTS TAX	172,167	19
Total (Acct. 165):	172,167	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED BALANCE OF WI RETIREMENT MONIES	40,105	24
Total (Acct. 186):	40,105	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	273,009	26
EMPLOYEE ACCRUED COMPENSATED ABSCENSES-SICK LEAVE & VAC	192,637	27
PUBLIC BENEFITS	42,968	28
Total (Acct. 253):	508,614	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

The PSC authorized the write off of the WI Retirement monies that were paid in 2003. The date of the PSC authorization was February 25, 2003 and gave SMU 10 years to write off the original amount. As of December 31, 2009, three years remain on this authorization.

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

In acct 143, the pole contacts billings to both Frontier Communication and Charter remain outstanding at year end. This bill amount is per a signed contract with both companies that follows the FERC methodology for billing purposes.

In acct 145, are the electric customers billings that were assessed to the property owners utility accounts as of November 1, 2009. These amounts were subsequently placed on the property owner's tax bill as a special assessment by the City of Shawano.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	0	19,484,361	0	0	19,484,361	1
Materials and Supplies	0	532,442	0	0	532,442	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	0	6,769,917	0	0	6,769,917	4
Customer Advances for Construction					0	5
Regulatory Liability	0	282,758	0	0	282,758	6
NONE					0	7
Average Net Rate Base	0	12,964,128	0	0	12,964,128	
Net Operating Income	0	220,540	0	0	220,540	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	1.70%	N/A	N/A	1.70%	

**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	0	292,508	0	0	292,508	1
Add credits during year:						
TO CORRECT ROUNDING		2			2	2
Deduct charges:						
Miscellaneous Amortization (425)	0	19,501	0	0	19,501	3
Other (specify):						
NONE	0		0		0	4
Balance End of Year	0	273,009	0	0	273,009	

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

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) (Page F-25)

General footnotes

The other deductions were to remove the water and sewer totals from this report. They are on their separate PSCW report.

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

There were no acquisitions in 2009.

2. Leaseholder changes.

There were no leaseholder changes in 2009.

3. Extensions of service.

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

4. Estimated changes in revenues due to rate changes.

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

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

5. Obligations incurred or assumed, excluding commercial paper.

There are no obligations incurred for the electric utility in 2009.

6. Formal proceedings with the Public Service Commission.

There are no formal proceedings present with the Public Service Commission.

7. Any additional matters.

As of July 23, 2008, the management of the water and sewer utilities have been taken over by the City of Shawano-Department of Public Works (DPW). Shawano Municipal Utilities has worked with the auditors to break-out the balance sheet accounts. This accounting break-out enables the creation of two separate sets of books. One set of books is for SMU and deals with the electric and telecommunications utilities. The other set of books is for the City of Shawano (DPW) and deals with the water and sewer utilities. SMU's utility number remains as 5350. The City of Shawano's number is 5365 and became effective January 1, 2009. There are two Annual Reports being filed for 2009.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	19,777,117	21,234,736	1
Total Sales of Electricity	19,777,117	21,234,736	
Other Operating Revenues			
Forfeited Discounts (450)	44,885	43,269	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	41,447	38,184	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	1,946	2,006	7
Total Other Operating Revenues	88,278	83,459	
Total Operating Revenues	19,865,395	21,318,195	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	17,327,527	18,295,669	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	370,352	296,047	10
Customer Accounts Expenses (901-905)	132,937	111,022	11
Customer Service and Information Expenses (906)	0	0	12
Sales Expenses (911-916)	4,352	7,071	13
Administrative and General Expenses (920-932)	526,324	505,462	14
Total Operation and Maintenance Expenses	18,361,492	19,215,271	
Other Expenses			
Depreciation Expense (403)	739,829	733,034	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	543,534	511,085	17
Total Other Expenses	1,283,363	1,244,119	
Total Operating Expenses	19,644,855	20,459,390	
NET OPERATING INCOME	220,540	858,805	

ELECTRIC OPERATING REVENUES & EXPENSES

Electric Operating Revenues & Expenses (Page E-01)

General footnotes

The totals for 2008 were validated to begin this report.

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
NONE	0	1
Customer late payment charges	44,885	2
Other (specify):		
Total Forfeited Discounts (450)	44,885	
Miscellaneous Service Revenues (451):		
NONE	0	3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY-POLE CONTACTS	41,447	5
Total Rent from Electric Property (454)	41,447	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES-DISCOUNT ON SALES TAX	1,946	7
Total Other Electric Revenues (456)	1,946	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	0
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	0
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	17,327,527	18,295,669	34
System Control and Load Dispatching (556)	0	0	35
Other Expenses (557)	0	0	36
Total Other Power Supply Expenses	17,327,527	18,295,669	
Total Power Production Expenses	17,327,527	18,295,669	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0	0	37
Load Dispatching (561)	0	0	38
Station Expenses (562)	0	0	39
Overhead Line Expenses (563)	0	0	40
Underground Line Expenses (564)	0	0	41
Miscellaneous Transmission Expenses (566)	0	0	42
Rents (567)	0	0	43
Maintenance Supervision and Engineering (568)	0	0	44
Maintenance of Structures (569)	0	0	45
Maintenance of Station Equipment (570)	0	0	46
Maintenance of Overhead Lines (571)	0	0	47
Maintenance of Underground Lines (572)	0	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	23,810	18,626	50
Load Dispatching (581)	0	0	51
Station Expenses (582)	37,295	29,043	52
Overhead Line Expenses (583)	27,814	15,257	53
Underground Line Expenses (584)	56,202	49,024	54
Street Lighting and Signal System Expenses (585)	7,839	7,684	55
Meter Expenses (586)	26,800	27,021	56
Customer Installations Expenses (587)	4,951	4,290	57
Miscellaneous Distribution Expenses (588)	40,590	38,499	58
Rents (589)	1,536	1,553	59
Maintenance Supervision and Engineering (590)	0	0	60
Maintenance of Structures (591)	0	39	61
Maintenance of Station Equipment (592)	0	2,195	62
Maintenance of Overhead Lines (593)	81,953	57,799	63

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Maintenance of Underground Lines (594)	31,912	33,985	64
Maintenance of Line Transformers (595)	15,440	100	65
Maintenance of Street Lighting and Signal Systems (596)	13,855	10,897	66
Maintenance of Meters (597)	355	35	67
Maintenance of Miscellaneous Distribution Plant (598)	0	0	68
Total Distribution Expenses	370,352	296,047	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	3,562	2,125	69
Meter Reading Expenses (902)	25,230	19,049	70
Customer Records and Collection Expenses (903)	101,520	89,132	71
Uncollectible Accounts (904)	2,625	716	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
Customer Service and Information Expenses (906)	0	0	74
Total Customer Accounts Expenses	132,937	111,022	
SALES EXPENSES			
Supervision (911)	0	0	75
Demonstrating and Selling Expenses (912)	0	0	76
Advertising Expenses (913)	4,352	7,071	77
Miscellaneous Sales Expenses (916)	0	0	78
Total Sales Expenses	4,352	7,071	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	138,185	132,988	79
Office Supplies and Expenses (921)	23,690	24,762	80
Administrative Expenses Transferred -- Credit (922)	0	0	81
Outside Services Employed (923)	27,720	17,214	82
Property Insurance (924)	14,905	14,300	83
Injuries and Damages (925)	9,387	10,170	84
Employee Pensions and Benefits (926)	216,271	206,976	85
Regulatory Commission Expenses (928)	0	0	86
Duplicate Charges -- Credit (929)	0	0	87
Miscellaneous General Expenses (930)	25,103	31,894	88
Rents (931)	0	2,286	89
Maintenance of General Plant (932)	71,063	64,872	90
Total Administrative and General Expenses	526,324	505,462	
Total Operation and Maintenance Expenses	18,361,492	19,215,271	

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		314,782	293,116	1
Social Security	PAYROLL EXPENSES	37,490	34,077	2
Wisconsin Gross Receipts Tax	PREPAID FROM PRIOR YEAR'S PAYMENTS	182,576	175,025	3
PSC Remainder Assessment	REVENUES	18,959	18,873	4
Other (specify): CLEARED TO TRANSPORTATION EXP	BASED ON PLANT VALUES IN ACCT	(10,273)	(10,006)	5
Total tax expense		543,534	511,085	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Shawano				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.183800				3
County tax rate	mills		5.117600				4
Local tax rate	mills		8.310400				5
School tax rate	mills		9.380300				6
Voc. school tax rate	mills		1.665500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.657600				10
Less: state credit	mills		1.327300				11
Net tax rate	mills		23.330300				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		8.310400				14
Combined School Tax Rate	mills		11.045800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.356200				17
Total Tax Rate	mills		24.657600				18
Ratio of Local and School Tax to Total	dec.		0.784999				19
Total tax net of state credit	mills		23.330300				20
Net Local and School Tax Rate	mills		18.314270				21
Utility Plant, Jan. 1	\$	21,022,388	21,022,388				22
Materials & Supplies	\$	527,098	527,098				23
Subtotal	\$	21,549,486	21,549,486				24
Less: Plant Outside Limits	\$	2,937,708	2,937,708				25
Taxable Assets	\$	18,611,778	18,611,778				26
Assessment Ratio	dec.		0.923490				27
Assessed Value	\$	17,187,791	17,187,791				28
Net Local & School Rate	mills		18.314270				29
Tax Equiv. Computed for Current Year	\$	314,782	314,782				30
Tax Equivalent per 1994 PSC Report	\$	164,729					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	314,782					34
Footnotes							35

PROPERTY TAX EQUIVALENT (ELECTRIC)

Property Tax Equivalent (Electric) (Page E-05)

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

The total utility plant on this schedule does not match the total utility plant listed on the net utility plant schedule by the construction work in progress amount of \$474,005. SMU has included this amount in the computation of property tax owed to the City.

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	121,752				121,752	29
Overhead Conductors and Devices (356)	165,882		72		165,810	30
Underground Conduit (357)	725				725	31
Underground Conductors and Devices (358)	27,083				27,083	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	315,442	0	72	0	315,370	
DISTRIBUTION PLANT						
Land and Land Rights (360)	43,975				43,975	34
Structures and Improvements (361)	156,167				156,167	35
Station Equipment (362)	2,110,352				2,110,352	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	850,921	10,477	11,316		850,082	38
Overhead Conductors and Devices (365)	1,223,502	14,632	23,269		1,214,865	39
Underground Conduit (366)	1,981,252	85,181			2,066,433	40
Underground Conductors and Devices (367)	5,070,380	121,171	22,583		5,168,968	41
Line Transformers (368)	2,661,322	129,384	9,258		2,781,448	42
Services (369)	283,583	28,734	8,964		303,353	43
Meters (370)	1,015,241	38,744	1,441		1,052,544	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	1,271,766	5,471	19,075		1,258,162	47
Total Distribution Plant	16,668,461	433,794	95,906	0	17,006,349	
GENERAL PLANT						
Land and Land Rights (389)	27,606				27,606	48
Structures and Improvements (390)	630,371				630,371	49
Office Furniture and Equipment (391)	77,354	2,924			80,278	50
Computer Equipment (391.1)	567,522	16,195			583,717	51
Transportation Equipment (392)	257,981	37,592	8,315		287,258	52
Stores Equipment (393)	23,548				23,548	53
Tools, Shop and Garage Equipment (394)	193,333	2,508	2,465		193,376	54
Laboratory Equipment (395)	67,800	17,325			85,125	55
Power Operated Equipment (396)	349,389	43,028			392,417	56
Communication Equipment (397)	84,215		3,930		80,285	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59
Other Tangible Property (399)	0				0	60
Total General Plant	2,279,119	119,572	14,710	0	2,383,981	
Total utility plant in service directly assignable	19,263,022	553,366	110,688	0	19,705,700	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	19,263,022	553,366	110,688	0	19,705,700	

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

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

General footnotes

The totals for 2008 were validated to begin this report.

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

In acct 368: During 2009, SMU purchased 16 pad mount transformers (2 of these were 750 KVA, 1 was a 1500 KVA and 1 was a 2500 KVA). These larger transformers are more expensive.

In acct 367: During 2009, SMU had numerous small underground extensions and customer conversions. The Maple Leaf Road conversion was budgeted and completed in 2009. The underground internal expenses were capitalized to this account. American Transmission Company also paid monies toward this project and these corresponding plant values were capitalized to contributed plant.

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	1,500	6,107			7,607	38
Overhead Conductors and Devices (365)	719	799			1,518	39
Underground Conduit (366)	25,422				25,422	40
Underground Conductors and Devices (367)	362,219	100,422			462,641	41
Line Transformers (368)	0				0	42
Services (369)	834,524	7,592			842,116	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	60,977	15,777			76,754	47
Total Distribution Plant	1,285,361	130,697	0	0	1,416,058	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,285,361	130,697	0	0	1,416,058	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	1,285,361	130,697	0	0	1,416,058	

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

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-07)

General footnotes

The totals for 2008 were validated to begin this report.

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

Acct 367: During 2009 American Transmission Company (ATC) required work to upgrade facilities in conjunction with the Maple Leaf budgeted project. When this upgrade was completed ATC contributed monies toward this upgrade. When this project was closed out the plant that was added was added as contributed plant because of the reimbursed monies. Plant was also capitalized to the regular plant accounts for this project because more internal work was included in the scope of this project. This internal work ultimately will offer future services to the utility that could be accomplished at a much lower cost because the crews were already there.

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	69,193	2.80%	3,409	22
Overhead Conductors and Devices (356)	72,182	3.20%	5,307	23
Underground Conduit (357)	223	2.80%	21	24
Underground Conductors and Devices (358)	11,487	3.70%	1,002	25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	153,085		9,739	
DISTRIBUTION PLANT				
Structures and Improvements (361)	85,664	3.00%	4,684	27
Station Equipment (362)	769,414	3.20%	67,532	28
Storage Battery Equipment (363)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					72,602	22
356	72	159			77,258	23
357					244	24
358					12,489	25
359					0	26
	72	159	0	0	162,593	
361					90,348	27
362				3,717	840,663	28
363					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	548,506	3.90%	33,172	30
Overhead Conductors and Devices (365)	520,038	3.10%	37,795	31
Underground Conduit (366)	268,574	2.00%	40,477	32
Underground Conductors and Devices (367)	1,169,528	3.30%	168,949	33
Line Transformers (368)	957,577	3.30%	89,806	34
Services (369)	(12,113)	4.10%	12,032	35
Meters (370)	(258,703)	5.00%	51,695	36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	600,794	5.10%	64,513	39
Total Distribution Plant	4,649,279		570,655	
GENERAL PLANT				
Structures and Improvements (390)	249,859	2.50%	15,759	40
Office Furniture and Equipment (391)	51,471	6.30%	4,965	41
Computer Equipment (391.1)	468,460	20.00%	115,124	42
Transportation Equipment (392)	257,982	14.30%	37,328	43
Stores Equipment (393)	23,548	4.00%		44
Tools, Shop and Garage Equipment (394)	139,385	6.70%	12,955	45
Laboratory Equipment (395)	47,628	6.70%	5,180	46
Power Operated Equipment (396)	349,391	10.00%	37,090	47
Communication Equipment (397)	34,015	6.70%	5,454	48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	1,621,739		233,855	
Total accum. prov. directly assignable	6,424,103		814,249	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	6,424,103		814,249	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	6,424,103		814,249	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	11,316	6,097	1,772		566,037	30
365	23,269	5,225	1,871		531,210	31
366					309,051	32
367	22,583	2,753	392		1,313,533	33
368	9,258				1,038,125	34
369	8,964	5,162	2,401		(11,806)	35
370	1,441	173			(208,622)	36
371					0	37
372					0	38
373	19,075	3,190	409		643,451	39
	95,906	22,600	10,562	0	5,111,990	
390					265,618	40
391					56,436	41
391.1					583,584	42
392	8,315		264		287,259	43
393					23,548	44
394	2,465				149,875	45
395					52,808	46
396					386,481	47
397	3,930				35,539	48
397.1					0	49
398					0	50
	14,710	0	264	0	1,841,148	
	110,688	22,759	10,826	0	7,115,731	
					0	51
	110,688	22,759	10,826	0	7,115,731	
399					0	52
	0	0	0	0	0	
	110,688	22,759	10,826	0	7,115,731	

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

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

General footnotes

The totals for 2008 were validated to begin this report.

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

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

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

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

Account 396 and account 392 are different due to rounding.

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0	0.00%	1
Boiler Plant Equipment (312)	0	0.00%	2
Engines and Engine Driven Generators (313)	0	0.00%	3
Turbogenerator Units (314)	0	0.00%	4
Accessory Electric Equipment (315)	0	0.00%	5
Miscellaneous Power Plant Equipment (316)	0	0.00%	6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0	0.00%	7
Reservoirs, Dams and Waterways (332)	0	0.00%	8
Water Wheels, Turbines and Generators (333)	0	0.00%	9
Accessory Electric Equipment (334)	0	0.00%	10
Miscellaneous Power Plant Equipment (335)	0	0.00%	11
Roads, Railroads and Bridges (336)	0	0.00%	12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0	0.00%	13
Fuel Holders, Producers and Accessories (342)	0	0.00%	14
Prime Movers (343)	0	0.00%	15
Generators (344)	0	0.00%	16
Accessory Electric Equipment (345)	0	0.00%	17
Miscellaneous Power Plant Equipment (346)	0	0.00%	18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0	0.00%	19
Station Equipment (353)	0	0.00%	20
Towers and Fixtures (354)	0	0.00%	21
Poles and Fixtures (355)	0	0.00%	22
Overhead Conductors and Devices (356)	0	0.00%	23
Underground Conduit (357)	0	0.00%	24
Underground Conductors and Devices (358)	0	0.00%	25
Roads and Trails (359)	0	0.00%	26
Total Transmission Plant	0		0
DISTRIBUTION PLANT			
Structures and Improvements (361)	0	0.00%	27
Station Equipment (362)	0	0.00%	28
Storage Battery Equipment (363)	0	0.00%	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					0	27
362					0	28
363					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	204	3.90%	178	30
Overhead Conductors and Devices (365)	55	3.10%	35	31
Underground Conduit (366)	1,190	2.00%	509	32
Underground Conductors and Devices (367)	107,615	3.30%	13,610	33
Line Transformers (368)	0	0.00%		34
Services (369)	526,265	4.10%	34,370	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	27,751	5.10%	3,512	39
Total Distribution Plant	663,080		52,214	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	0		0	
Total accum. prov. directly assignable	663,080		52,214	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	663,080		52,214	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	663,080		52,214	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364					382	30
365					90	31
366					1,699	32
367					121,225	33
368					0	34
369					560,635	35
370					0	36
371					0	37
372					0	38
373					31,263	39
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>715,294</u>	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>715,294</u>	
					0	51
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>715,294</u>	
399					0	52
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>715,294</u>	

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

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-11)

General footnotes

The totals for 2008 were validated to begin this report.

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

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TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)	
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)			
Primary Distribution System Voltage(s) -- Urban							
Pole Lines							
2.4/4.16 kV (4kV)	0				0		1
7.2/12.5 kV (12kV)	19	0			19		2
14.4/24.9 kV (25kV)	0				0		3
Other:							
none	0				0		4
Underground Lines							
2.4/4.16 kV (4kV)	0				0		5
7.2/12.5 kV (12kV)	56	2	1		57		6
14.4/24.9 kV (25kV)	0				0		7
Other:							
none	0				0		8
Primary Distribution System Voltage(s) -- Rural							
Pole Lines							
2.4/4.16 kV (4kV)	0				0		9
7.2/12.5 kV (12kV)	22		3		19		10
14.4/24.9 kV (25kV)	0				0		11
Other:							
none	0				0		12
Underground Lines							
2.4/4.16 kV (4kV)	0				0		13
7.2/12.5 kV (12kV)	16	3			19		14
14.4/24.9 kV (25kV)	0				0		15
Other:							
none	0				0		16
Transmission System							
Pole Lines							
34.5 kV	7				7		17
69 kV	0				0		18
115 kV	0				0		19
138 kV	0				0		20
Other:							
none	0				0		21
Underground Lines							
34.5 kV	7				7		22
69 kV	0				0		23
115 kV	0				0		24
138 kV	0				0		25
Other:							
none	0				0		26

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	6	11
Nonfarm	799	12
Total	805	13
Total customers on rural lines at end of year	805	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	43,443	Monday	01/12/2009	11:00	24,912	1
February	02	42,844	Wednesday	02/04/2009	11:00	21,683	2
March	03	40,268	Monday	03/02/2009	11:00	22,657	3
April	04	36,460	Thursday	04/23/2009	12:00	21,366	4
May	05	31,798	Tuesday	05/19/2009	11:00	20,317	5
June	06	39,000	Wednesday	06/24/2009	14:00	21,052	6
July	07	34,842	Tuesday	07/21/2009	13:00	21,372	7
August	08	36,382	Monday	08/10/2009	16:00	21,926	8
September	09	34,314	Monday	09/14/2009	13:00	20,589	9
October	10	34,491	Wednesday	10/21/2009	11:00	21,562	10
November	11	32,949	Tuesday	11/03/2009	11:00	19,980	11
December	12	31,987	Thursday	12/10/2009	18:00	21,265	12
Total		438,778				258,681	

System Name Shawano Municipal Utilities

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

Type of Reading	Supplier	
60 minutes integrated	Badger Power Marketing Authority of WI	1

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	258,681	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	258,681	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	253,964	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	253,964	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	4,717	27
Total Energy Losses	4,717	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	1.8235%	29
Total Disposition of Energy	258,681	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SALES	RG-1	4,170	32,062	1
Total Sales for Residential Sales		4,170	32,062	
Commercial & Industrial				
SMALL POWER SALES	CP-1	25	8,713	2
LARGE POWER TOD SALES	CP-2	26	41,971	3
INDUSTRIAL TOD SALES	CP-3	1	11,752	4
LARGE INDUSTRIAL TOD SALES	CP-4	3	125,451	5
GENERAL SALES	GS-1	1,226	14,153	6
LARGE GENERAL SALES	GS-2	108	17,625	7
INTERDEPARTMENTAL	MP-1	50	1,143	8
Total Sales for Commercial & Industrial		1,439	220,808	
Public Street & Highway Lighting				
FIELD LIGHTING	FL-1	3	71	9
PUBLIC STREET & HIGHWAY LIGHTING	MS-1	52	1,023	10
Total Sales for Public Street & Highway Lighting		55	1,094	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		5,664	253,964	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		3,018,853	165,981	3,184,834	1
0	0	3,018,853	165,981	3,184,834	
32,722	41,767	732,049	45,822	777,871	2
113,141	142,003	3,110,239	225,433	3,335,672	3
18,942	21,452	743,452	59,384	802,836	4
193,820	309,600	7,577,496	670,416	8,247,912	5
		1,447,464	72,995	1,520,459	6
57,305	73,702	1,451,796	93,496	1,545,292	7
		107,436	5,908	113,344	8
415,930	588,524	15,169,932	1,173,454	16,343,386	
1,323	4,928	27,675	382	28,057	9
		215,733	5,107	220,840	10
1,323	4,928	243,408	5,489	248,897	
				0	11
0	0	0	0	0	
417,253	593,452	18,432,193	1,344,924	19,777,117	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	Badger Power Market				1
Point of Delivery	EAST WEST&LINE 5570				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	34500				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	438,778				6
Average load factor	80.7601%				7
Total Cost of Purchased Power	17,327,527				8
Average cost per kWh	0.0670				9
On-Peak Hours (if applicable)	2.81				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	9,450	15,462			12
February	8,636	13,047			13
March	8,886	13,771			14
April	8,326	13,040			15
May	6,718	13,599			16
June	7,982	13,070			17
July	8,337	13,035			18
August	7,718	14,208			19
September	7,405	13,184			20
October	7,850	13,712			21
November	6,922	13,058			22
December	7,558	13,707			23
Total kWh (000)	95,788	162,893			24

Footnotes:

Particulars	(d)		(e)		
Name of Vendor					28
Point of Delivery					29
Voltage at Which Delivered					30
Point of Metering					31
Type of Power Purchased (firm, dump, etc.)					32
Total of 12 Monthly Maximum Demands -- kW					33
Average load factor					34
Total Cost of Purchased Power					35
Average cost per kWh					36
On-Peak Hours (if applicable)					37
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	38
January					39
February					40
March					41
April					42
May					43
June					44
July					45
August					46
September					47
October					48
November					49
December					50
Total kWh (000)					51

Footnotes:

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	N/A form				1
Unit Identification	1				2
Type of Generation					3
kWh Net Generation (000)	0				4
Is Generation Metered or Estimated?					5
Is Exciter & Station Use Metered or Estimated?					6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?					14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)					16
Monthly Net Generation --- kWh (000):					17
January					18
February					19
March					20
April					21
May					22
June					23
July					24
August					25
September					26
October					27
November					28
December					29
Total kWh (000)	0				30
Gas Consumed--Therms					31
Average Cost per Therm Burned (\$)					32
Fuel Oil Consumed Barrels (42 gal.)					33
Average Cost per Barrel of Oil Burned (\$)					34
Specific Gravity					35
Average BTU per Gallon					36
Lubricating Oil Consumed--Gallons					37
Average Cost per Gallon (\$)					38
kWh Net Generation per Gallon of Fuel Oil					39
kWh Net Generation per Gallon of Lubr. Oil					40
Does plant produce steam for heating or other purposes in addition to elec. generation?					41
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					53
Footnotes					54

STEAM PRODUCTION PLANTS

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

Boilers

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

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

HYDRAULIC GENERATING PLANTS (cont.)

Rated Head (i)	Operating Head (j)	Year Installed (k)	Generators				Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
			Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
			Total	0	0	0	0	1

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	IND 1	IND 2	Lincoln I	Wescott	West	1
Voltage--High Side	34,500	34,500	34,500	34,500	34,500	2
Voltage--Low Side	12,470	12,470	12,470	12,470	12,470	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	10,500	10,500	10,000	9,375	10,500	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	6,918	4,827	6,494	5,614	5,770	7
Dt and Hr of Such Maximum Demand	03/26/2009 05:00 06/24/2009 14:00 06/24/2009 14:00 06/24/2009 15:00 06/23/2009 18:00					8
Kwh Output	26,451,935	22,993,483	27,898,203	23,845,540	26,285,674	9
Footnotes						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	Ind Pad					16
Voltage--High Side	34,500					17
Voltage--Low Side	12,470					18
Num. of Main Transformers in Operation	1					19
Total Capacity of Transformers in kVA	10,500					20
Number of Spare Transformers on Hand	0					21
15-Minute Maximum Demand in kW	3,663					22
Dt and Hr of Such Maximum Demand	06/24/2009 15:00					23
Kwh Output	22,278,879					24
Footnotes						25

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	6,373	1,291	102,207	1
Acquired during year	12	16	6,355	2
Total	6,385	1,307	108,562	3
Retired during year	4	8	277	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	6,381	1,299	108,285	6
Number end of year accounted for as follows:				7
In customers' use	6,029	1,137	87,832	8
In utility's use	50	20	1,560	9
Locked meters on customers' premises	0			10
In stock	302	142	18,893	11
Total end of year	6,381	1,299	108,285	12

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE		1	1	1
Total		1	1	
Ornamental				
NONE		1	1	2
Total		1	1	
Other				
Sodium Vapor	100	167	83,166	3
Sodium Vapor	150	559	412,525	4
Sodium Vapor	250	383	527,774	5
Total		1,109	1,023,465	