



3013 (02-02-05)

ANNUAL REPORT

OF

Name: SHAWANO MUNICIPAL UTILITIES

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

For the Year Ended: DECEMBER 31, 2005

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SHAWANO MUNICIPAL UTILITIES

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

When was utility organized? 1/1/1900

Report any change in name:

Effective Date:

Utility Web Site: www.shawano.com/smu

Utility employee in charge of correspondence concerning this report:

Name: MRS NANCY A SCHAUER

Title: FINANCIAL MANAGER

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

Telephone: (715) 526 - 7725

Fax Number: (715) 524 - 3708

E-mail Address: nschauer@shawano.com

Utility employee in charge of correspondence concerning this report:

Name: MRS RHONDA K WAGNER

Title: OFFICE MANAGER

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

Telephone: (715) 526 - 7727

Fax Number: (715) 524 - 3708

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

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

Name: WILLIAM ROSS

Title: COMMISSION PRESIDENT

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

Telephone: (715) 524 - 4681

Fax Number:

E-mail Address:

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

Date of most recent audit report: 2/1/2006

Period covered by most recent audit: KERBER, ROSE & ASSOCIATES, S.C.

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR HERBERT LEHMAN JR
Title: OPERATIONS SUPERVISOR

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

Telephone: (715) 526 - 7733

Fax Number: (715) 524 - 3708

E-mail Address: hlehman@shawano.co

Name: MR ROBERT KOEPP
Title: ELECTRICAL ENGINEER

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

Telephone: (715) 526 - 7722

Fax Number: (715) 524 - 3708

E-mail Address: cityemp101@shawano.com

Name: MR. ANDREW ONESTI
Title: GENERAL MANAGER

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

Telephone: (715) 526 - 7720

Fax Number: (715) 524 - 3708

E-mail Address: aonesti@shawano.com

Name of utility commission/committee: SHAWANO MUNICIPAL UTILITIES COMMISSIONERS

Names of members of utility commission/committee:

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

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 1/1/1975

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

IDENTIFICATION AND OWNERSHIP

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

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

Contact Person: MR GERALD L WEISNIGHT

Title: ADMINISTRATOR

Telephone: (715) 524 - 2176

Fax Number: (715) 524 - 5242

E-mail Address: shawls@frontiernet.net

Contract/Agreement beginning-ending dates: 1/1/1975 1/1/2010

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

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	19,189,255	17,018,038	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	16,027,971	14,638,318	2
Depreciation Expense (403)	878,340	782,060	3
Amortization Expense (404-407)	0	17,242	4
Taxes (408)	582,155	536,074	5
Total Operating Expenses	17,488,466	15,973,694	
Net Operating Income	1,700,789	1,044,344	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,700,789	1,044,344	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	6,282	8,423	7
Income from Nonutility Operations (417)	939	1,425	8
Nonoperating Rental Income (418)	9,842	9,147	9
Interest and Dividend Income (419)	43,804	64,111	10
Miscellaneous Nonoperating Income (421)	211,893	823,611	11
Total Other Income	272,760	906,717	
Total Income	1,973,549	1,951,061	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(38,747)	(38,747)	12
Other Income Deductions (426)	86,705	82,806	13
Total Miscellaneous Income Deductions	47,958	44,059	
Income Before Interest Charges	1,925,591	1,907,002	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	147,758	152,178	14
Amortization of Debt Discount and Expense (428)	6,933	5,067	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	12,750	0	17
Other Interest Expense (431)	2,003	6,090	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	169,444	163,335	
Net Income	1,756,147	1,743,667	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	25,903,677	23,890,931	20
Balance Transferred from Income (433)	1,756,147	1,743,667	21
Miscellaneous Credits to Surplus (434)	378,447	308,703	22
Miscellaneous Debits to Surplus--Debit (435)	(1,507)	(555)	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	3,101	40,179	25
Total Unappropriated Earned Surplus End of Year (216)	28,036,677	25,903,677	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	19,189,255		19,189,255	1
Total (Acct. 400):	19,189,255	0	19,189,255	
Operation and Maintenance Expense (401-402):				
Derived	16,027,971		16,027,971	2
Total (Acct. 401-402):	16,027,971	0	16,027,971	
Depreciation Expense (403):				
Derived	878,340		878,340	3
Total (Acct. 403):	878,340	0	878,340	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	582,155		582,155	5
Total (Acct. 408):	582,155	0	582,155	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	1,700,789	0	1,700,789	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	6,282		6,282	8
Total (Acct. 415-416):	6,282	0	6,282	
Income from Nonutility Operations (417):				
LAND RENTS	939		939	9
Total (Acct. 417):	939	0	939	
Nonoperating Rental Income (418):				
OLD CITY HALL BLDG (RENT-DEPR)	5,252		5,252	10
BADGER POWER MARKETING RENT	4,590		4,590	11
Total (Acct. 418):	9,842	0	9,842	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST & DIVIDENDS	43,804	0	43,804 12
Total (Acct. 419):	43,804	0	43,804
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	█	100,952	100,952 13
Contributed Plant - Sewer	█	78,358	78,358 14
Contributed Plant - Electric	█	32,583	32,583 15
NONE	0	0	0 16
Total (Acct. 421):	0	211,893	211,893
TOTAL OTHER INCOME:	60,867	211,893	272,760

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(38,747)	█	(38,747) 17
NONE	0	0	0 18
Total (Acct. 425):	(38,747)	0	(38,747)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	█	26,629	26,629 19
Depreciation Expense on Contributed Plant - Sewer	█	14,793	14,793 20
Depreciation Expense on Contributed Plant - Electric	█	45,283	45,283 21
NONE	0	0	0 22
Total (Acct. 426):	0	86,705	86,705
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(38,747)	86,705	47,958

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	147,758	█	147,758 23
Total (Acct. 427):	147,758	0	147,758
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	6,933	█	6,933 24
Total (Acct. 428):	6,933	0	6,933
Amortization of Premium on Debt--Cr. (429):			
NONE	0	█	0 25
Total (Acct. 429):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest on Debt to Municipality (430):			
Derived	12,750		12,750 26
Total (Acct. 430):	12,750	0	12,750
Other Interest Expense (431):			
Derived	2,003		2,003 27
Total (Acct. 431):	2,003	0	2,003
Interest Charged to Construction--Cr. (432):			
NONE	0		0 28
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	169,444	0	169,444
NET INCOME:	1,630,959	125,188	1,756,147
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	22,614,622	3,289,055	25,903,677 29
Total (Acct. 216):	22,614,622	3,289,055	25,903,677
Balance Transferred from Income (433):			
Derived	1,630,959	125,188	1,756,147 30
Total (Acct. 433):	1,630,959	125,188	1,756,147
Miscellaneous Credits to Surplus (434):			
INVESTMENT IN BADGER POWER MARKETING	378,447	0	378,447 31
Total (Acct. 434):	378,447	0	378,447
Miscellaneous Debits to Surplus--Debit (435):			
CONTRIBUTION CORRECTION	(1,507)	0	(1,507) 32
Total (Acct. 435)--Debit:	(1,507)	0	(1,507)
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 33
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
APPROP OF INC TO MUNICIPALITY	3,101	0	3,101 34
Total (Acct. 439)--Debit:	3,101	0	3,101
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	24,622,434	3,414,243	28,036,677

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	4,925	19,873	13,367		38,165	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0		0	2
Payroll	717	4,303	4,404		9,424	3
Materials	2,180	8,370	5,808		16,358	4
Taxes	0	0	0		0	5
Other (list by major classes):						
TRANSPORTATION	133	2,564	3,404		6,101	6
Total costs and expenses	3,030	15,237	13,616	0	31,883	
Net income (or loss)	1,895	4,636	(249)	0	6,282	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,205,564	16,467,198	1,516,493	0	19,189,255	1
Less: interdepartmental sales	1,485	83,475	618	0	85,578	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.)	12,966				12,966	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	923	0		923	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	<u>1,191,113</u>	<u>16,382,800</u>	<u>1,515,875</u>	<u>0</u>	<u>19,089,788</u>	

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	166,508	41,898	208,406	1
Electric operating expenses	356,543	89,716	446,259	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	107,177	26,969	134,146	5
Merchandising and jobbing	8,620	2,169	10,789	6
Other nonutility expenses	988	249	1,237	7
Water utility plant accounts	12,684	3,192	15,876	8
Electric utility plant accounts	260,061	65,438	325,499	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	14,848	3,735	18,583	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	233,366	(233,366)	0	18
All other accounts			0	19
Total Payroll	1,160,795	0	1,160,795	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2	1
Electric	19	2
Gas		3
Sewer	2	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	36,405,825	33,107,304	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	9,745,091	8,909,428	2
Net Utility Plant	26,660,734	24,197,876	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	26,660,734	24,197,876	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	381,000	381,000	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	233,570	227,342	6
Net Nonutility Property	147,430	153,658	
Investment in Municipality (123)	0	0	7
Other Investments (124)	3,648,047	3,274,863	8
Special Funds (125-128)	416,624	419,609	9
Total Other Property and Investments	4,212,101	3,848,130	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	600	600	12
Temporary Cash Investments (136)	1,729,102	2,712,962	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,751,911	1,603,817	15
Other Accounts Receivable (143)	100,218	27,500	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	434,832	416,886	18
Materials and Supplies (151-163)	502,304	335,423	19
Prepayments (165)	148,922	154,545	20
Interest and Dividends Receivable (171)	12,636	12,916	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	4,680,525	5,264,649	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	48,456	50,389	24
Other Deferred Debits (182-186)	167,745	191,708	25
Total Deferred Debits	216,201	242,097	
Total Assets and Other Debits	35,769,561	33,552,752	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,083,672	1,906,442	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	28,036,677	25,903,677	28
Total Proprietary Capital	30,120,349	27,810,119	
LONG-TERM DEBT			
Bonds (221-222)	3,013,990	3,133,864	29
Advances from Municipality (223)	405,000	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	3,418,990	3,133,864	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	698,813	1,111,897	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	61,473	31,686	35
Taxes Accrued (236)	410,216	398,902	36
Interest Accrued (237)	46,883	33,239	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	44,935	48,240	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
Total Current and Accrued Liabilities	1,262,320	1,623,964	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	92,235	80,066	43
Other Deferred Credits (253)	875,667	904,739	44
Total Deferred Credits	967,902	984,805	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)		0	47
Miscellaneous Operating Reserves (265)		0	48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	35,769,561	33,552,752	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	10,001,437	5,758,012	0	17,347,855	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)	8,905,477	5,029,053	0	16,990,491	2
Utility Plant in Service - Contributed Plant (101.2)	1,630,207	954,775	0	1,168,892	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	34,239	105,606		1,587,085	9
Total Utility Plant	10,569,923	6,089,434	0	19,746,468	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,640,140	1,304,570	0	5,776,185	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	316,622	188,732	0	518,842	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	1,956,762	1,493,302	0	6,295,027	
Net Utility Plant	8,613,161	4,596,132	0	13,451,441	

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

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

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

Particulars (a)	Water (b)	Sewer (c)	Electric (d)	(e)	Total (f)	
Balance first of year (111.1)	1,449,692	1,191,618	5,330,627		7,971,937	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	190,335	128,309	559,696		878,340	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	17,293	(17,293)			0	6
Accruals charged other						7
accounts (specify):						8
cleared to transportation	10,738	11,036	69,264		91,038	9
Salvage	1,760		65,614		67,374	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	220,126	122,052	694,574	0	1,036,752	16
Debits during year						17
Book cost of plant retired	25,074	9,100	226,089		260,263	18
Cost of removal	4,604		22,927		27,531	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	29,678	9,100	249,016	0	287,794	25
Balance end of year (111.1)	1,640,140	1,304,570	5,776,185	0	8,720,895	26

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

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

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

Particulars (a)	Water (b)	Sewer (c)	Electric (d)	(e)	Total (f)	
Balance first of year (111.1)	289,993	173,939	473,559		937,491	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	26,629	14,793	45,283		86,705	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0		0		0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	26,629	14,793	45,283	0	86,705	16
Debits during year						17
Book cost of plant retired	0	0	0		0	18
Cost of removal	0		0		0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	316,622	188,732	518,842	0	1,024,196	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
INVESTMENTS IN E GREEN BAY ST	381,000			381,000	2
Total Nonutility Property (121)	381,000	0	0	381,000	
Less accum. prov. depr. & amort. (122)	227,342	6,228		233,570	3
Net Nonutility Property	153,658	(6,228)	0	147,430	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			481,811		481,811	312,833	3
Total Electric Utility					481,811	312,833	

Account	Total End of Year	Amount Prior Year	
Electric utility total	481,811	312,833	1
Water utility (154)	19,788	21,631	2
Sewer utility (154)	705	959	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	502,304	335,423	

**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	50,389	-1933	48,456	1
Total			<u><u>48,456</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,906,442	1
Changes during year (explain):		
W/S TIMBER TRAILS	57,690	2
W/S BAY LAKES EXT	119,540	3
Balance end of year	<u>2,083,672</u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1999 REVENUE BOND ISSUE	08/25/1999	05/01/2019	2.64%	168,990	1
2002 REVENUE BOND ISSUE	04/01/2002	05/01/2021	5.06%	2,845,000	2
Total Bonds (Account 221):				3,013,990	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 3,013,990

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION DEBT ISSUED 3/1/05	03/01/2005	03/01/2007	4.56%	405,000	1
Total for Account 223				405,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	398,902	1
Accruals:		
Charged water department expense	165,946	2
Charged electric department expense	400,633	3
Charged sewer department expense	15,576	4
Other (explain):		
cleared to transportation exp	11,168	5
Total Accruals and other credits	593,323	
Taxes paid during year:		
County, state and local taxes	398,902	6
Social Security taxes	53,107	7
PSC Remainder Assessment	17,460	8
Other (explain):		
Gross Receipts Tax	112,540	9
Total payments and other debits	582,009	
Balance end of year	410,216	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1999 REV BOND	787	4,548	4,591	744	2
2002 REV BOND	24,327	143,210	143,898	23,639	3
Subtotal	25,114	147,758	148,489	24,383	
Advances from Municipality (223)					
CITY OF SHAWANO GO BOND ISSUE	0	12,750	0	12,750	4
Subtotal	0	12,750	0	12,750	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	8,125	2,003	378	9,750	6
NONE	0			0	7
Subtotal	8,125	2,003	378	9,750	
Total	33,239	162,511	148,867	46,883	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
BADGER POWER MARKETING AUTHORITY OF WI INC	3,569,449	2
TWIG'S BEVERAGE	78,598	3
Total (Acct. 124):	3,648,047	
Sinking Funds (125):		
2002 BOND REDEMPTION FUND	116,767	4
2002 BOND RESERVE	299,857	5
Total (Acct. 125):	416,624	
Depreciation Fund (126):		
NONE	0	6
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	7
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE	0	8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	111,008	11
Electric	1,504,533	12
Sewer (Regulated)	136,370	13
Other (specify):		
NONE	0	14
Total (Acct. 142):	1,751,911	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	15
Merchandising, jobbing and contract work	74,169	16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
POLE CONTACTS	25,263	17
TAX ROLL RECEIPTS	786	18
Total (Acct. 143):	100,218	
Receivables from Municipality (145):		
TAX ROLL RECEIPTS	29,423	19
MERCHANDISING, JOBBING & CONTRACT WORK	14,320	20
DALTON LAND PURCHASE	391,089	21
Total (Acct. 145):	434,832	
Prepayments (165):		
PREPAID INSURANCE	4,140	22
PREPAID GROSS RECEIPTS TAX	144,782	23
Total (Acct. 165):	148,922	
Extraordinary Property Losses (182):		
NONE	0	24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	25
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED BALANCE OF WI RETIREMENT MONIES	167,745	28
Total (Acct. 186):	167,745	
Payables to Municipality (233):		
NONE		29
Total (Acct. 233):		0
Other Deferred Credits (253):		
Regulatory Liability	697,443	30
EMPLOYEE ACCRUED COMPENSATED ABSCENCES-SICK LEAVE	184,262	31
PUBLIC BENEFITS	(6,038)	32
Total (Acct. 253):	875,667	

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)	7,926,102	16,217,775	4,893,365	0	29,037,242	1
Materials and Supplies	20,709	397,322	832	0	418,863	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,544,916	5,553,406	1,248,094	0	8,346,416	4
Customer Advances for Construction					0	5
Regulatory Liability	221,051	360,761	135,003	0	716,815	6
NONE					0	7
Average Net Rate Base	6,180,844	10,700,930	3,511,100	0	20,392,874	
Net Operating Income	399,689	1,048,448	252,652	0	1,700,789	8
Net Operating Income as a percent of						
Average Net Rate Base	6.47%	9.80%	7.20%	N/A	8.34%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	227,026	370,512	138,652	0	736,190	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	11,949	19,501	7,297	0	38,747	3
Other (specify):						
NONE					0	4
Balance End of Year	215,077	351,011	131,355	0	697,443	

FINANCIAL SECTION FOOTNOTES

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

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

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

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

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

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

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

The PSC authorized the write off of the WI Retirement Monies that were paid in 2003. The date of the PSC authorization was February 25, 2003 and gave SMU 10 years to write off the original amount. As of December 31, 2005, seven 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 merchandising, jobbing and contract work amounted to \$74,169. This amount consisted of billings for work that was performed by our crews to help during the tropical storms for Florida Power and Light Co in the amount of \$42,550 and another \$7,597 was spent by SMU's crews working for Badger Power Marketing Authority of WI, Inc.

In acct 143 the pole contacts billing to Charter Communications was issued on December 1, 2005. The amount of the billing was \$23,275. This amount is by a signed contract that follows the FERC methodology.

In acct 145 the merchandising, jobbing and contract work amounted to \$14,320. This amount consisted of a bill for work performed by TAPCO in the amount of \$12,708. This company was hired by Shawano Municipal Utilities and then subbed out to the City because of the quoted price for all work required for both SMU and the City. SMU paid the bill and then rebilled the City for their share.

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

In acct 145 is \$29,423 for the electric, water and sewer customer bills that were assessed to the property owners accounts as of November 1, 2005. They were placed on the property owner's tax bills as a special assessment.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,183,579	1,143,834	1
Total Sales of Water	1,183,579	1,143,834	
Other Operating Revenues			
Forfeited Discounts (470)	5,230	5,348	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	3,789	3,650	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	12,966	11,926	6
Total Other Operating Revenues	21,985	20,924	
Total Operating Revenues	1,205,564	1,164,758	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	17,264	13,811	7
Pumping Expenses (620-633)	85,275	85,101	8
Water Treatment Expenses (640-652)	20,780	15,484	9
Transmission and Distribution Expenses (660-678)	92,620	69,790	10
Customer Accounts Expenses (901-905)	52,998	46,447	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	180,657	177,999	13
Total Operation and Maintenance Expenses	449,594	408,632	
Other Operating Expenses			
Depreciation Expense (403)	190,335	137,067	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	165,946	132,940	16
Total Other Operating Expenses	356,281	270,007	
Total Operating Expenses	805,875	678,639	
NET OPERATING INCOME	399,689	486,119	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,138	146,061	444,626	4
Commercial	425	73,285	136,081	5
Industrial	40	246,159	225,521	6
Total Metered Sales to General Customers (461)	3,603	465,505	806,228	
Private Fire Protection Service (462)	42		35,518	7
Public Fire Protection Service (463)	3,509		298,648	8
Other Sales to Public Authorities (464)	60	25,664	41,700	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	8	322	1,485	12
Total Sales of Water	7,222	491,491	1,183,579	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
This Form is N/A to SMU	None			1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	298,648	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	298,648	
Forfeited Discounts (470):		
Customer late payment charges	5,230	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	5,230	
Miscellaneous Service Revenues (471):		
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENT FROM WATER PROPERTY-CHARTER	3,789	8
Total Rents from Water Property (472)	3,789	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	12,966	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	12,966	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	17,264	13,811	4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	17,264	13,811	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	58,905	52,257	17
Pumping Labor and Expenses (624)	15,700	14,558	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	6,057	8,541	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	283	398	23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	4,330	9,347	25
Total Pumping Expenses	85,275	85,101	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	2,606	2,779	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	16,570	9,899	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	1,604	2,806	33
Total Water Treatment Expenses	20,780	15,484	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)	2,629	3,634	35
Transmission and Distribution Lines Expenses (662)	28,569	13,291	36
Meter Expenses (663)	8,951	(15,131)	37
Customer Installations Expenses (664)	8,531	9,938	38
Miscellaneous Expenses (665)		0	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		7,925	42
Maintenance of Distribution Reservoirs and Standpipes (672)	17	247	43
Maintenance of Transmission and Distribution Mains (673)	11,591	21,912	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	18,931	16,372	46
Maintenance of Meters (676)	60	70	47
Maintenance of Hydrants (677)	13,341	11,532	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	92,620	69,790	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	13,950	14,109	51
Customer Records and Collection Expenses (903)	35,860	30,596	52
Uncollectible Accounts (904)	0	308	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	3,188	1,434	54
Total Customer Accounts Expenses	52,998	46,447	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	65,261	63,968	56
Office Supplies and Expenses (921)	14,469	14,323	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	4,211	7,031	59
Property Insurance (924)	5,191	3,735	60
Injuries and Damages (925)	4,026	3,820	61
Employee Pensions and Benefits (926)	75,329	68,093	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)	5,670	7,293	64
Miscellaneous General Expenses (930)	9,310	11,605	65
Rents (931)		0	66
Maintenance of General Plant (932)	8,530	12,717	67
Total Administrative and General Expenses	180,657	177,999	
Total Operation and Maintenance Expenses	449,594	408,632	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		157,079	152,094	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,061	4,643	2
Net property tax equivalent		152,018	147,451	
Social Security	PAYROLL EXPENSES	14,046	12,845	3
PSC Remainder Assessment	REVENUES	1,187	1,380	4
Other (specify):				
CLEARED TO TRANSPORTATION	BASED ON PLANT ACCT W392	(1,305)	(1,089)	5
CAPITALIZED INT ON WORK ORDERS	N/A	0	(27,647)	6
Total tax expense		165,946	132,940	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216500				3
County tax rate	mills		5.830600				4
Local tax rate	mills		9.375000				5
School tax rate	mills		8.366700				6
Voc. school tax rate	mills		1.729700				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.518500				10
Less: state credit	mills		1.075100				11
Net tax rate	mills		24.443400				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.375000				14
Combined School Tax Rate	mills		10.096400				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.471400				17
Total Tax Rate	mills		25.518500				18
Ratio of Local and School Tax to Total	dec.		0.763031				19
Total tax net of state credit	mills		24.443400				20
Net Local and School Tax Rate	mills		18.651066				21
Utility Plant, Jan. 1	\$	10,001,438	10,001,438				22
Materials & Supplies	\$	21,631	21,631				23
Subtotal	\$	10,023,069	10,023,069				24
Less: Plant Outside Limits	\$	303,517	303,517				25
Taxable Assets	\$	9,719,552	9,719,552				26
Assessment Ratio	dec.		0.866500				27
Assessed Value	\$	8,421,992	8,421,992				28
Net Local & School Rate	mills		18.651066				29
Tax Equiv. Computed for Current Year	\$	157,079	157,079				30
Tax Equivalent per 1994 PSC Report	\$	92,236					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	157,079					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	135,180	340,538	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	43,442		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	178,622	340,538	
PUMPING PLANT			
Land and Land Rights (320)	10,920	2,500	12
Structures and Improvements (321)	163,371	200,756	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	120,148	40,895	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	331,223	122,998	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	625,662	367,149	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,022	6,817	23
Total Water Treatment Plant	13,022	6,817	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			475,718	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			43,442	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	519,160	
PUMPING PLANT				
Land and Land Rights (320)			13,420	12
Structures and Improvements (321)			364,127	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			161,043	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	11,564		442,657	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	11,564	0	981,247	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			19,839	23
Total Water Treatment Plant	0	0	19,839	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,747		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	202,976	829,809	26
Transmission and Distribution Mains (343)	3,762,382	279,380	27
Fire Mains (344)	0		28
Services (345)	651,596	27,718	29
Meters (346)	626,334	8,408	30
Hydrants (348)	383,091	64,192	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,629,126	1,209,507	
GENERAL PLANT			
Land and Land Rights (389)	7,553		33
Structures and Improvements (390)	165,031	1,250	34
Office Furniture and Equipment (391)	22,716	1,953	35
Computer Equipment (391.1)	105,713	13,751	36
Transportation Equipment (392)	80,738		37
Stores Equipment (393)	7,155		38
Tools, Shop and Garage Equipment (394)	40,609	2,108	39
Laboratory Equipment (395)	4,740		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	21,375		42
SCADA Equipment (397.1)	44,665	40,751	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	500,295	59,813	
Total utility plant in service directly assignable	6,946,727	1,983,824	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,946,727	1,983,824	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,747	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			1,032,785	26
Transmission and Distribution Mains (343)	3,713		4,038,049	27
Fire Mains (344)			0	28
Services (345)	527		678,787	29
Meters (346)	3,370		631,372	30
Hydrants (348)	4,788		442,495	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	12,398	0	6,826,235	
GENERAL PLANT				
Land and Land Rights (389)			7,553	33
Structures and Improvements (390)			166,281	34
Office Furniture and Equipment (391)	129		24,540	35
Computer Equipment (391.1)	319		119,145	36
Transportation Equipment (392)			80,738	37
Stores Equipment (393)			7,155	38
Tools, Shop and Garage Equipment (394)	664		42,053	39
Laboratory Equipment (395)			4,740	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			21,375	42
SCADA Equipment (397.1)			85,416	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	1,112	0	558,996	
Total utility plant in service directly assignable	25,074	0	8,905,477	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	25,074	0	8,905,477	

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,100,840	83,070	27
Fire Mains (344)	0		28
Services (345)	306,658	2,514	29
Meters (346)	0		30
Hydrants (348)	121,757	15,368	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,529,255	100,952	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,529,255	100,952	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,529,255	100,952	

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

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

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	47,963	2.90%	8,858	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	6,579	2.20%	956	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	54,542		9,814	
PUMPING PLANT				
Structures and Improvements (321)	59,662	3.20%	8,440	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	21,468	10.00%	14,060	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	35,668	4.40%	17,025	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	116,798		39,525	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	11,102	6.00%	986	17
Total Water Treatment Plant	11,102		986	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	107,948	1.90%	11,740	19
Transmission and Distribution Mains (343)	392,584	1.30%	50,703	20
Fire Mains (344)	0			21
Services (345)	166,080	2.90%	19,291	22
Meters (346)	267,204	5.50%	34,587	23
Hydrants (348)	55,050	2.20%	9,081	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					56,821 4
315					0 5
316					7,535 6
317					0 7
	0	0	0	0	64,356
321					68,102 8
322					0 9
323					35,528 10
324					0 11
325	11,564	3,755			37,374 12
326					0 13
327					0 14
328					0 15
	11,564	3,755	0	0	141,004
331					0 16
332					12,088 17
	0	0	0	0	12,088
341					0 18
342					119,688 19
343	3,713				439,574 20
344					0 21
345	527				184,844 22
346	3,370		590		299,011 23
348	4,788	849	1,170		59,664 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	988,866		125,402	
GENERAL PLANT				
Structures and Improvements (390)	47,724	3.30%	5,467	26
Office Furniture and Equipment (391)	9,553	5.80%	1,370	27
Computer Equipment (391.1)	105,713	20.00%	13,751	28
Transportation Equipment (392)	53,553	13.30%	10,738	29
Stores Equipment (393)	7,155	5.80%		30
Tools, Shop and Garage Equipment (394)	26,353	5.80%	2,397	31
Laboratory Equipment (395)	2,207	5.80%	275	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	13,367	10.00%	2,137	34
SCADA Equipment (397.1)	12,759	10.00%	6,504	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	278,384		42,639	
Total accum. prov. directly assignable	1,449,692		218,366	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,449,692		218,366	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>12,398</u>	849	1,760	0	<u>1,102,781</u>
390					53,191 26
391	129				10,794 27
391.1	319				119,145 28
392					64,291 29
393					7,155 30
394	664				28,086 31
395					2,482 32
396					0 33
397					15,504 34
397.1					19,263 35
398					0 36
399					0 37
	<u>1,112</u>	0	0	0	<u>319,911</u>
	<u>25,074</u>	4,604	1,760	0	<u>1,640,140</u>
					0 38
	<u>25,074</u>	4,604	1,760	0	<u>1,640,140</u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	153,568	1.30%	14,851
Fire Mains (344)	0		21
Services (345)	111,095	2.90%	8,930
Meters (346)	0		23
Hydrants (348)	25,330	2.20%	2,848

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					168,419 20
344					0 21
345					120,025 22
346					0 23
348					28,178 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	289,993		26,629
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	289,993		26,629
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	289,993		26,629

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	316,622
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	316,622
					0 38
	0	0	0	0	316,622

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			39,426	39,426	1
February			36,079	36,079	2
March			40,353	40,353	3
April			53,087	53,087	4
May			66,645	66,645	5
June			53,362	53,362	6
July			56,327	56,327	7
August			50,591	50,591	8
September			44,096	44,096	9
October			41,814	41,814	10
November			41,251	41,251	11
December			39,798	39,798	12
Total annual pumpage	0	0	562,829	562,829	
Less: Water sold				491,491	13
Volume pumped but not sold				71,338	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				6,525	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				6,525	19
Volume pumped but unaccounted for				64,813	20
Percent of water lost				12%	21
If more than 15%, indicate causes: n/a					22
If more than 15%, state what action has been taken to reduce water loss: n/a					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,500	24
Date of maximum: 4/21/2005					25
Cause of maximum: Industrial customer couldn't use their private wells to make their product because of the cloudiness.					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				899	27
Date of minimum: 12/26/2005					28
Total KWH used for pumping for the year				744,429	29
If water is purchased: Vendor Name: None					30
Point of Delivery: N/A					31

SOURCES OF WATER SUPPLY - GROUND WATERS

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

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

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

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #8	WELL #9		1
Location	1286 CTY RD B	1600 CTY RD B		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	FM	GOULD		5
Year Installed	1999	2004		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	1,000	800		8
Pump Motor or Standby Engine Mfr	U S ELECTRIC	U.S. MOTORS		10
Year Installed	1999	2004		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	75	60		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	2.000	684	0	0	0	684	1	
M	D	4.000	21,205	0	0	0	21,205	2	
A	D	6.000	64,890	0	0	0	64,890	3	
M	D	6.000	42,260	0	0	0	42,260	4	
P	D	6.000	2,533	0	0	0	2,533	5	
M	D	8.000	31,260	0	3,713	0	27,547	6	
M	S	8.000	70	0	0	0	70	7	
P	D	8.000	9,584	4,449	0	0	14,033	8	
A	D	10.000	6,584	0	0	0	6,584	9	
A	S	10.000	20	0	0	0	20	10	
M	D	10.000	22,671	0	0	0	22,671	11	
M	S	10.000	10	0	0	0	10	12	
P	D	10.000	11,529	0	0	0	11,529	13	
A	D	12.000	1,821	0	0	0	1,821	14	
A	S	12.000	1,160	0	0	0	1,160	15	
M	D	12.000	38,071	0	0	0	38,071	16	
M	T	12.000	720	0	0	0	720	17	
P	D	12.000	14,870	4,578	0	0	19,448	18	
P	T	12.000	3,240	0	0	0	3,240	19	
M	D	14.000	3,217	0	0	0	3,217	20	
M	T	14.000	2,290	0	0	0	2,290	21	
M	S	18.000	55	0	0	0	55	22	
Total Within Municipality			278,744	9,027	3,713	0	284,058		
M	D	10.000	1,174	0	0	0	1,174	23	
M	D	12.000	4,297	0	0	0	4,297	24	
Total Outside of Municipality			5,471	0	0	0	5,471		
Total Utility			284,215	9,027	3,713	0	289,529		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,796	0	31	0	2,765		1
M	1.000	199	0	0	0	199		2
P	1.000	195	36	0	0	231		3
P	1.500	2	0	0	0	2		4
M	1.500	34	0	0	0	34		5
P	2.000	7	0	0	0	7		6
M	2.000	45	0	0	0	45		7
M	3.000	6	0	0	0	6		8
M	4.000	3	0	0	0	3		9
P	4.000	3	0	0	0	3		10
M	6.000	17	0	0	0	17		11
P	8.000	2	0	0	0	2		12
M	8.000	20	0	0	0	20		13
Total Utility		3,329	36	31	0	3,334	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,575	0	0	0	3,575	24	1
0.750	114	0	0	0	114	1	2
1.000	113	0	0	0	113	17	3
1.500	48	12	5	0	55	36	4
2.000	68	0	0	0	68	21	5
3.000	25	1	3	0	23	5	6
4.000	13	0	0	0	13	4	7
6.000	5	0	0	0	5	2	8
Total:	3,961	13	8	0	3,966	110	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,080	268	14	22	4	187	3,575	1
0.750	52	36	3	6	0	17	114	2
1.000	6	64	11	5	1	26	113	3
1.500	0	35	9	6	0	5	55	4
2.000	0	18	2	13	3	32	68	5
3.000	0	3	0	3	0	17	23	6
4.000	0	1	0	4	0	8	13	7
6.000	0	0	1	1	0	3	5	8
Total:	3,138	425	40	60	8	295	3,966	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	7				7	1
Within Municipality	356	24	7		373	2
Total Fire Hydrants	363	24	7	0	380	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	746
Number of distribution system valves end of year:	2,619
Number of distribution valves operated during year:	1,310

WATER OPERATING SECTION FOOTNOTES

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

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

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

Acct #346 Ave plant balance	\$628,853.41
Acct #346R Ave Accum Depr	(283,104.92)
Total	\$345,748.50
Authorized ROR	7.5%
Calculated Return on Meters	\$25,931
1/2 to water, 1/2 to sewer	\$12,966

Water Operation & Maintenance Expenses (Page W-05)

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

Acct 673 decreased because there weren't as many water main breaks in 2005.

Acct 662 increased because of the unreimbursed expenses associated with Owens Flooring installation of \$10,650 for their lost water pressure. Also, the employees did flow pressure and static tests on all hydrants.

Acct 663 decreased because there were only fourteen meters capitalized in 2005.

Property Tax Equivalent (Water) (Page W-07)

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 utility plant balance for January 1, 2005 is made up of these accounts:

Water Plant in Service	\$6,946,726.78
Water Construction Work in Progress	1,525,456.30
Water Contributed Plant in Service	1,529,254.82
 Total Water Utility Plant Balance	 \$10,001,437.90

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

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

Acct 342 has a value of \$829,809 at year end 2005. This amount is attributable to the addition of the new tower. These monies were borrowed in 2002.

Accts 321 and 314 had values of \$200,756 and \$340,538 respectively at year end 2005. These values were derived from the addition of Well #9 to our property plant records. The monies for this addition were also borrowed in 2002.

Acct 325 has a value of \$122,998 at year end 2005. This amount is derived from the addition of Well #9 also. Well #9's monies were borrowed in 2002.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-21)

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

The water mains that were installed and capitalized in 2005 were in conjunction with SMU projects and City of Shawano EDA grant and TIF payments. The EDA grants and TIF payments correlated to the Timber Trail and Bay Lakes Projects.

Water Services (Page W-22)

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

The water services installed were funded by SMU internal funds in the 2005 budget.

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

The zero usage was confirmed.

Meters (Page W-23)

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

The 1" and smaller meters were not tested as per the PSC code for 2005. A program to replace these meters with automated meter readers was being analyzed for 2006. In 2006 meters have been purchased and are being used for removal of the old meter, installation of the new meter and testing of the old meters.

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

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

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	16,383,776	14,290,946	1
Total Sales of Electricity	16,383,776	14,290,946	
Other Operating Revenues			
Forfeited Discounts (450)	37,148	76,007	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	42,638	35,771	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	3,636	3,037	7
Total Other Operating Revenues	83,422	114,815	
Total Operating Revenues	16,467,198	14,405,761	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	13,660,219	12,166,976	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	278,472	368,037	10
Customer Accounts Expenses (901-905)	109,111	92,999	11
Sales Expenses (911-916)	6,510	2,716	12
Administrative and General Expenses (920-932)	404,109	449,110	13
Total Operation and Maintenance Expenses	14,458,421	13,079,838	
Other Expenses			
Depreciation Expense (403)	559,696	535,467	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	400,633	388,405	16
Total Other Expenses	960,329	923,872	
Total Operating Expenses	15,418,750	14,003,710	
NET OPERATING INCOME	1,048,448	402,051	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	37,148	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	37,148	
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	42,638	5
Total Rent from Electric Property (454)	42,638	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES-DISCOUNT ON SALES TAX	3,636	7
Total Other Electric Revenues (456)	3,636	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	13,660,219	12,166,976	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
Total Other Power Supply Expenses	13,660,219	12,166,976	
Total Power Production Expenses	13,660,219	12,166,976	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0		37
Load Dispatching (561)	0		38
Station Expenses (562)	0		39
Overhead Line Expenses (563)	0		40
Underground Line Expenses (564)	0		41
Miscellaneous Transmission Expenses (566)	0		42
Rents (567)	0		43
Maintenance Supervision and Engineering (568)	0		44
Maintenance of Structures (569)	0		45
Maintenance of Station Equipment (570)	0		46
Maintenance of Overhead Lines (571)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	28,725	26,365	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)	26,658	25,732	52
Overhead Line Expenses (583)	13,632	19,533	53
Underground Line Expenses (584)	36,896	50,619	54
Street Lighting and Signal System Expenses (585)	8,688	14,907	55
Meter Expenses (586)	16,577	33,334	56
Customer Installations Expenses (587)	4,767	4,800	57
Miscellaneous Distribution Expenses (588)	29,005	21,392	58
Rents (589)	1,504	2,073	59
Maintenance Supervision and Engineering (590)	1,478	3,863	60
Maintenance of Structures (591)	104	17	61
Maintenance of Station Equipment (592)	479	252	62
Maintenance of Overhead Lines (593)	73,026	106,467	63
Maintenance of Underground Lines (594)	25,387	33,458	64
Maintenance of Line Transformers (595)	7,821	15,052	65
Maintenance of Street Lighting and Signal Systems (596)	3,652	7,159	66
Maintenance of Meters (597)	73	3,014	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	278,472	368,037	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	43,957	37,619	70
Customer Records and Collection Expenses (903)	64,231	54,131	71
Uncollectible Accounts (904)	923	1,249	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	109,111	92,999	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)	6,510	2,716	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		0	77
Total Sales Expenses	6,510	2,716	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	116,929	107,878	78
Office Supplies and Expenses (921)	30,026	32,333	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	11,062	13,051	81
Property Insurance (924)	31,145	22,407	82
Injuries and Damages (925)	8,639	9,772	83
Employee Pensions and Benefits (926)	166,627	199,719	84
Regulatory Commission Expenses (928)		5,153	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	21,820	36,231	87
Rents (931)		0	88
Maintenance of General Plant (932)	17,861	22,566	89
Total Administrative and General Expenses	404,109	449,110	
Total Operation and Maintenance Expenses	14,458,421	13,079,838	

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		253,137	246,809	1
Social Security	PAYROLL EXPENSES	30,038	32,860	2
Wisconsin Gross Receipts Tax	PREPAID FROM PRIOR YEAR PAYMENTS	112,540	101,326	3
PSC Remainder Assessment	REVENUES	14,781	14,691	4
Other (specify): CLEARED TO TRANSPORTATION EXP	BASED ON PLANT VALUES IN ACCTS 392 & 396	(9,863)	(10,594)	5
TAXES ON BLDG PURCHASE	N/A	0	3,313	6
Total tax expense		400,633	388,405	

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		0.216500				2
County tax rate	mills		5.830600				3
Local tax rate	mills		9.375000				4
School tax rate	mills		8.366700				5
Voc. school tax rate	mills		1.729700				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		25.518500				9
Less: state credit	mills		1.075100				10
Net tax rate	mills		24.443400				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		9.375000				12
Combined School Tax Rate	mills		10.096400				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		19.471400				15
Total Tax Rate	mills		25.518500				16
Ratio of Local and School Tax to Total	dec.		0.763031				17
Total tax net of state credit	mills		24.443400				18
Net Local and School Tax Rate	mills		18.651066				19
Utility Plant, Jan. 1	\$	17,347,855	17,347,855				20
Materials & Supplies	\$	312,833	312,833				21
Subtotal	\$	17,660,688	17,660,688				22
Less: Plant Outside Limits	\$	1,997,394	1,997,394				23
Taxable Assets	\$	15,663,294	15,663,294				24
Assessment Ratio	dec.		0.866500				25
Assessed Value	\$	13,572,244	13,572,244				26
Net Local & School Rate	mills		18.651066				27
Tax Equiv. Computed for Current Year	\$	253,137	253,137				28
Tax Equivalent per 1994 PSC Report	\$	164,729					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	253,137					31

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	130,773		29
Overhead Conductors and Devices (356)	191,004		30
Underground Conduit (357)	725		31
Underground Conductors and Devices (358)	27,083		32
Roads and Trails (359)	0		33
Total Transmission Plant	349,585	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	43,975		34
Structures and Improvements (361)	115,003	446	35
Station Equipment (362)	1,989,601	220,669	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	851,085	14,319	38
Overhead Conductors and Devices (365)	1,256,703	27,698	39
Underground Conduit (366)	1,110,513	312,821	40
Underground Conductors and Devices (367)	3,250,462	944,521	41
Line Transformers (368)	2,264,012	137,081	42
Services (369)	154,887	42,978	43
Meters (370)	866,614	14,177	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,258,587	18,683	47
Total Distribution Plant	13,161,442	1,733,393	
GENERAL PLANT			
Land and Land Rights (389)	27,606		48
Structures and Improvements (390)	574,537	2,550	49
Office Furniture and Equipment (391)	53,543	3,983	50
Computer Equipment (391.1)	324,505	28,052	51
Transportation Equipment (392)	260,901		52
Stores Equipment (393)	23,548		53
Tools, Shop and Garage Equipment (394)	172,345	3,543	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)	1,140		129,633 29
Overhead Conductors and Devices (356)			191,004 30
Underground Conduit (357)			725 31
Underground Conductors and Devices (358)			27,083 32
Roads and Trails (359)			0 33
Total Transmission Plant	1,140	0	348,445
DISTRIBUTION PLANT			
Land and Land Rights (360)			43,975 34
Structures and Improvements (361)			115,449 35
Station Equipment (362)	121,049		2,089,221 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	6,943		858,461 38
Overhead Conductors and Devices (365)	21,905		1,262,496 39
Underground Conduit (366)			1,423,334 40
Underground Conductors and Devices (367)	32,241		4,162,742 41
Line Transformers (368)	24,433		2,376,660 42
Services (369)	4,088		193,777 43
Meters (370)	424		880,367 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	12,649		1,264,621 47
Total Distribution Plant	223,732	0	14,671,103
GENERAL PLANT			
Land and Land Rights (389)			27,606 48
Structures and Improvements (390)			577,087 49
Office Furniture and Equipment (391)	246		57,280 50
Computer Equipment (391.1)	660		351,897 51
Transportation Equipment (392)			260,901 52
Stores Equipment (393)			23,548 53
Tools, Shop and Garage Equipment (394)	311		175,577 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	63,443		55
Power Operated Equipment (396)	349,389		56
Communication Equipment (397)	84,215		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,934,032	38,128	
Total utility plant in service directly assignable	15,445,059	1,771,521	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	15,445,059	1,771,521	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			63,443 55
Power Operated Equipment (396)			349,389 56
Communication Equipment (397)			84,215 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	<u>1,217</u>	<u>0</u>	<u>1,970,943</u>
Total utility plant in service directly assignable	<u>226,089</u>	<u>0</u>	<u>16,990,491</u>
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	<u><u>226,089</u></u>	<u><u>0</u></u>	<u><u>16,990,491</u></u>

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	0	1,500	38
Overhead Conductors and Devices (365)	0		39
Underground Conduit (366)	0	3,529	40
Underground Conductors and Devices (367)	289,859	11,791	41
Line Transformers (368)	0		42
Services (369)	807,134	8,166	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	39,317	7,596	47
Total Distribution Plant	1,136,310	32,582	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	0	
Total utility plant in service directly assignable	1,136,310	32,582	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	1,136,310	32,582	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,168,892
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	1,168,892

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	62,778	2.80%	3,646
Overhead Conductors and Devices (356)	70,238	3.20%	6,112
Underground Conduit (357)	141	2.80%	20
Underground Conductors and Devices (358)	7,479	3.70%	1,002

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355	1,140	285			64,999 22
356					76,350 23
357					161 24
358					8,481 25

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	140,636		10,780	
DISTRIBUTION PLANT				
Structures and Improvements (361)	73,274	3.00%	3,457	27
Station Equipment (362)	601,711	3.20%	65,261	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	485,685	3.90%	33,356	30
Overhead Conductors and Devices (365)	483,021	3.10%	39,050	31
Underground Conduit (366)	144,974	2.00%	25,339	32
Underground Conductors and Devices (367)	800,949	3.30%	122,318	33
Line Transformers (368)	667,965	3.30%	76,583	34
Services (369)	(3,874)	4.10%	7,108	35
Meters (370)	321,779	5.00%	43,675	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	398,602	5.10%	64,342	39
Total Distribution Plant	3,974,086		480,489	
GENERAL PLANT				
Structures and Improvements (390)	190,185	2.50%	14,395	40
Office Furniture and Equipment (391)	36,817	6.30%	3,491	41
Computer Equipment (391.1)	324,505	20.00%	28,052	42
Transportation Equipment (392)	191,302	14.30%	37,309	43
Stores Equipment (393)	20,774	4.00%	942	44
Tools, Shop and Garage Equipment (394)	92,675	6.70%	11,655	45
Laboratory Equipment (395)	30,535	6.70%	4,308	46
Power Operated Equipment (396)	317,437	10.00%	31,954	47
Communication Equipment (397)	11,675	6.70%	5,585	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	1,215,905		137,691	
Total accum. prov. directly assignable	5,330,627		628,960	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	1,140	285	0	0	149,991
361					76,731 27
362	121,049	3,644	46,482		588,761 28
363					0 29
364	6,943	3,639	1,308		509,767 30
365	21,905	3,571	5,750		502,345 31
366					170,313 32
367	32,241	3,486	421		887,961 33
368	24,433		5,706		725,821 34
369	4,088	5,783	3,700		(2,937) 35
370	424		886		365,916 36
371					0 37
372					0 38
373	12,649	2,519	1,361		449,137 39
	223,732	22,642	65,614	0	4,273,815
390					204,580 40
391	246				40,062 41
391.1	660				351,897 42
392					228,611 43
393					21,716 44
394	311				104,019 45
395					34,843 46
396					349,391 47
397					17,260 48
398					0 49
399					0 50
	1,217	0	0	0	1,352,379
	226,089	22,927	65,614	0	5,776,185

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>5,330,627</u></u>		<u><u>628,960</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	226,089	22,927	65,614	0	5,776,185

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	0	3.90%	29	30
Overhead Conductors and Devices (365)	0			31
Underground Conduit (366)	0	2.00%	35	32
Underground Conductors and Devices (367)	64,875	3.30%	9,760	33
Line Transformers (368)	0			34
Services (369)	391,255	4.10%	33,260	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	17,429	5.10%	2,199	39
Total Distribution Plant	473,559		45,283	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	0		0	
Total accum. prov. directly assignable	473,559		45,283	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364					29 30
365					0 31
366					35 32
367					74,635 33
368					0 34
369					424,515 35
370					0 36
371					0 37
372					0 38
373					19,628 39
	0	0	0	0	518,842
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	0	0	0	0	518,842

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>473,559</u></u>		<u><u>45,283</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	0	0	0	0	<u>518,842</u>

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)						0 1
7.2/12.5 kV (12kV)	25			1		24 2
14.4/24.9 kV (25kV)						0 3
Other: none						0 4
Underground Lines						
2.4/4.16 kV (4kV)						0 5
7.2/12.5 kV (12kV)	45		4			49 6
14.4/24.9 kV (25kV)						0 7
Other: none						0 8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)						0 9
7.2/12.5 kV (12kV)	23					23 10
14.4/24.9 kV (25kV)						0 11
Other: none						0 12
Underground Lines						
2.4/4.16 kV (4kV)						0 13
7.2/12.5 kV (12kV)	13		2			15 14
14.4/24.9 kV (25kV)						0 15
Other: none						0 16
Transmission System						
Pole Lines						
34.5 kV	7					7 17
69 kV						0 18
115 kV						0 19
138 kV						0 20
Other: none						0 21
Underground Lines						
34.5 kV	3		3			6 22
69 kV						0 23
115 kV						0 24
138 kV						0 25
Other: none						0 26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	4	3
Total	4	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	785	12
Total	791	13
Total customers on rural lines at end of year	791	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	41,290	Tuesday	01/18/2005	15:00	24,013	1
February	02	39,559	Monday	02/07/2005	18:00	21,606	2
March	03	40,173	Tuesday	03/08/2005	13:00	23,518	3
April	04	39,271	Tuesday	04/05/2005	14:00	22,199	4
May	05	40,711	Tuesday	05/31/2005	11:00	22,858	5
June	06	48,766	Monday	06/27/2005	14:00	24,182	6
July	07	46,859	Wednesday	07/13/2005	18:00	23,443	7
August	08	45,984	Tuesday	08/09/2005	11:00	24,785	8
September	09	43,144	Monday	09/12/2005	12:00	21,953	9
October	10	40,014	Wednesday	10/05/2005	11:00	22,045	10
November	11	32,872	Tuesday	11/15/2005	11:00	21,501	11
December	12	34,181	Wednesday	12/21/2005	20:00	22,904	12
Total		492,824				275,007	

System Name Shawano Municipal Utilities

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

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

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	275,007	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	275,007	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	268,534	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	268,534	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	6,473	27
Total Energy Losses	6,473	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.3538%	29
Total Disposition of Energy	275,007	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	4,082	34,129	1
Total Sales for Residential Sales		4,082	34,129	
Commercial & Industrial				
SMALL POWER SALES	CP-1	24	9,882	2
LARGE POWER TOD SALES	CP-2	22	46,535	3
INDUSTRIAL TOD SALES	CP-3	1	10,032	4
LARGE INDUSTRIAL TOD SALES	CP-4	3	133,028	5
GENERAL SALES	GS-1	1,157	16,096	6
LARGE GENERAL SALES	GS-2	88	16,568	7
INTERDEPARTMENTAL	MP-1	32	1,077	8
Total Sales for Commercial & Industrial		1,327	233,218	
Public Street & Highway Lighting				
FIELD LIGHTING	FL-1	3	75	9
PUBLIC STREET & HIGHWAY LIGHTING	MS-1	49	1,112	10
Total Sales for Public Street & Highway Lighting		52	1,187	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		5,461	268,534	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		2,540,936	155,465	2,696,401	1
0	0	2,540,936	155,465	2,696,401	
34,969	40,716	623,753	45,188	668,941	2
124,385	145,939	2,626,148	219,921	2,846,069	3
16,231	18,088	473,356	45,296	518,652	4
242,839	296,223	6,235,686	582,940	6,818,626	5
		1,314,351	74,075	1,388,426	6
52,339	63,691	1,036,104	79,079	1,115,183	7
		78,865	4,610	83,475	8
470,763	564,657	12,388,263	1,051,109	13,439,372	
1,412	4,473	25,757	431	26,188	9
		217,610	4,205	221,815	10
1,412	4,473	243,367	4,636	248,003	
				0	11
0	0	0	0	0	
472,175	569,130	15,172,566	1,211,210	16,383,776	

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	492,824				6
Average load factor	76.4415%				7
Total Cost of Purchased Power	13,660,220				8
Average cost per kWh	0.0497				9
On-Peak Hours (if applicable)	2.81				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	8,754	15,259			12
February	8,174	13,431			13
March	9,428	14,090			14
April	8,449	13,750			15
May	8,745	14,113			16
June	10,068	14,114			17
July	8,823	14,621			18
August	10,406	14,379			19
September	8,712	13,241			20
October	8,290	13,755			21
November	7,467	14,034			22
December	8,153	14,751			23
Total kWh (000)	105,469	169,538			24

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

PRODUCTION STATISTICS TOTALS

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

PRODUCTION STATISTICS

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

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

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

1

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	IND 1	IND 2	Lincoln 2	Lincoln I	Wescott	1
Voltage--High Side	34,500	34,500	34,500	34,500	34,500	2
Voltage--Low Side	12,470	12,470	12,470	12,470	12,470	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	10,500	10,500	10,000	10,000	9,375	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	7,299	10,918	4,756	7,082	10,236	7
Dt and Hr of Such Maximum Demand	02/15/2005 09:00	06/27/2005 10:00	07/13/2005 17:00	06/27/2005 15:00	06/27/2005 11:00	8 9
Kwh Output	33,605,356	46,587,328	20,698,828	5,566,665	32,581,464	10 11

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	West					12 13
Voltage--High Side	34,500					14 15
Voltage--Low Side	12,470					16
Num. of Main Transformers in Operation	1					17
Total Capacity of Transformers in kVA	10,500					18
Number of Spare Transformers on Hand	0					19
15-Minute Maximum Demand in kW	7,706					20
Dt and Hr of Such Maximum Demand	06/28/2005 15:00					21 22
Kwh Output	22,162,160					23 24 25

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	5,639	1,210	90,587	1
Acquired during year	7	65	6,088	2
Total	5,646	1,275	96,675	3
Retired during year		23	1,480	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	5,646	1,252	95,195	6
Number end of year accounted for as follows:				7
In customers' use	5,560	1,113	79,622	8
In utility's use	38	20	1,560	9
				10
Locked meters on customers' premises	0			11
In stock	48	119	14,013	12
Total end of year	5,646	1,252	95,195	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE		1	1	1
Total		1	1	
Ornamental				
NONE		1	1	2
Total		1	1	
Other				
Sodium Vapor	100	167	73,944	3
Sodium Vapor	150	537	431,794	4
Sodium Vapor	250	382	606,737	5
Total		1,086	1,112,475	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

Acct 586 has decreased from 2004 because meters were purchased and installed using a work order for capitalization of automated meter readers. This project should be completed in 2006.

Acct 593 decreased from 2004 to 2005 because there was less storm damage and time spent on overhead lines.

Acct 584 decreased from 2004 to 2005 because there was less labor and expenses associated with operating and maintaining the lines in 2005.

Acct 930 decreased from 2004 to 2005 because less monies were spent on attendings meetings and general expenses with these meeting decreased.

Acct 926 decreased from 2004 to 2005 because less monies were expended for school attendance and insurance premiums. Shawano Municipal Utilities switched to coverage through the State of WI in the first quarter of 2005, thus the premiums were lower.

Acct 903 was higher because in 2005 a new computer system was purchased and installed. Starting in July through December the files were converted, billing programs were written and revenues needed to balance for customer billings.

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

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

Acct 362 had additions that were greater than \$100,000 because of 2005 budgeted projects for West Substation and Industrial Substation additions.

Acct 367 had additions totaling \$944,521 that were financed by the bond issue that was completed in 2002. These monies were for the West to Wescott tie of the electrical system.

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

Acct 362 had retirements greater than \$100,000 because of the plant retired from the West and Industrial substations.

If Plant in Service Retirements, Account 368, are greater than zero AND Line Transformers Retired during year on the Electric Meters & Line Transformers schedule are zero, please explain.

Line transformers were added to the system in 2005, totaling \$137,081. These additions were financed by SMU in our budgeting process.

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

In 2005, Shawano Municipal Utilities was in the process of installing automated meter readers for electric meters. This project's dollars were accumulated in a work order that was still open at year end. In 2006 the meters that were purchased in 2005 and 2006 will be capitalized along with the meters that were removed will be retired. If any salvage is received this will also be accounted for in 2006.

ELECTRIC OPERATING SECTION FOOTNOTES

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

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

Acct 370 had retirement dollars but this was associated with a meter pedestal (a Mass property record) and not associated with actual electric meter counts for retirement purposes.

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-10)

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

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

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

The accumulated depreciation value is different from the plant in service balance at year end do to rounding.

If Adjustments for any account are nonzero, please explain.

The adjustments to these accounts are for the contributed plant that was approved and amortized over the 20 year period. The corrections were made to the 2004 plant balances.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	1,508,337	1,439,522	1
Total Sewage Operating Revenues	1,508,337	1,439,522	
Other Operating Revenues			
Forfeited Discounts (631)	8,156	7,997	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	0	0	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	8,156	7,997	
Total Operating Revenues	1,516,493	1,447,519	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	827,476	813,447	8
Maintenance Expenses (831-834)	82,951	168,438	9
Customer Accounting & Collection Expenses (840-843)	49,395	44,790	10
Administrative and General Expenses (850-857)	160,134	123,173	11
Total Operation and Maintenance Expenses	1,119,956	1,149,848	
Other Operating Expenses			
Depreciation Expense (403)	128,309	109,526	12
Amortization Expense (404)	0	17,242	13
Taxes (408)	15,576	14,729	14
Total Other Operating Expenses	143,885	141,497	
Total Operating Expenses	1,263,841	1,291,345	
NET OPERATING INCOME	252,652	156,174	

SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	2,967	139,675	972,290	5
Commercial Revenues	391	65,504	369,714	6
Industrial Revenues	29	9,600	51,324	7
Revenues from Public Authorities	57	21,055	114,391	8
Total Measured Service to General Customers (622)	3,444	235,834	1,507,719	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)				
Interdepartmental Service (626)	2	60	618	12
Total Sewage Operating Revenues	3,446	235,894	1,508,337	

HIGH STRENGTH CONTRIBUTORS

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

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
CITY OF SHAWANO (SEWER #1)	0	0	0	0	1
CITY OF SHAWANO (SEWER #2)	707	0	9	0	2
PIT SAMPLES	1	6	0	0	3

OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	8,156	1
Other (specify):		
NONE	0	2
Total Customers Forfeited Discounts (631)	8,156	
Servicing of Customers Laterals (632):		
NONE	0	3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE	0	4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE	0	5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE	0	6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE	0	7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	0		1
Power and Fuel for Pumping (821)	18,452	18,991	2
Power and Fuel for Aeration Equipment (822)	0		3
Chlorine (823)	0		4
Phosphorous Removal Chemicals (824)	0		5
Sludge Conditioning Chemicals (825)	0		6
Other Chemicals for Sewage Treatment (826)	0		7
Other Operating Supplies and Expenses (827)	809,024	794,456	8
Transportation Expenses (828)	0		9
Rents (829)	0		10
Total Operation Expenses	827,476	813,447	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	65,793	158,295	11
Maintenance of Collection System Pumping Equipment (832)	11,815	5,998	12
Maintenance of Treatment and Disposal Plant Equipment (833)	0		13
Maintenance of General Plant Structures and Equipment (834)	5,343	4,145	14
Total Maintenance Expenses	82,951	168,438	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	35,591	30,285	15
Flat Rate Inspections (841)	0		16
Meter Reading (842)	13,804	13,997	17
Uncollectible Accounts (843)	0	508	18
Total Customer Accounting & Collection Expenses	49,395	44,790	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	53,039	44,015	19
Office Supplies and Expenses (851)	11,894	12,849	20
Outside Services Employed (852)	9,662	6,076	21
Insurance Expense (853)	13,086	9,810	22
Employees Pensions and Benefits (854)	46,137	46,825	23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	0	24
Miscellaneous General Expenses (856)	4,340	6,732
Rents (857)	21,976	(3,134)
Total Administrative and General Expenses	160,134	123,173
Total Operation and Maintenance Expenses	1,119,956	1,149,848

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security	PAYROLL EXPENSES	9,023	8,237	1
Local and School Tax Equivalent on Meters Charged by Water Department		5,061	4,643	2
PSC Remainder Assessment	PRIOR YEAR'S REVENUES	1,492	1,849	3
Other (specify): NONE		0	0	4
Total tax expense		15,576	14,729	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	2,710,795	220,713	7
Interceptor Mains and Accessories (314)	364,185		8
Force Mains (315)	494,403		9
Other Collecting System Equipment (316)	0		10
Total Collection System	3,569,383	220,713	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	223,569	204	12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	208,209	30,141	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	1,688		16
Total Collection System Pumping Installations	433,466	30,345	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	13,539		26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)	3,554		2,927,954	7
Interceptor Mains and Accessories (314)			364,185	8
Force Mains (315)			494,403	9
Other Collecting System Equipment (316)			0	10
Total Collection System	3,554	0	3,786,542	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			223,773	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)	3,600		234,750	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			1,688	16
Total Collection System Pumping Installations	3,600	0	460,211	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			13,539	26

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	13,539	0	
GENERAL PLANT			
Land and Land Rights (370)	8,587		29
Structures and Improvements (371)	161,613	950	30
Office Furniture and Equipment (372)	29,639	1,484	31
Computer Equipment (372.1)	137,915	10,451	32
Transportation Equipment (373)	123,583		33
Other General Equipment (379)	279,953	16,532	34
Other Tangible Property (390)	0		35
Total General Plant	741,290	29,417	
Total utility plant in service directly assignable	4,757,678	280,475	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	4,757,678	280,475	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	13,539
GENERAL PLANT			
Land and Land Rights (370)			8,587 29
Structures and Improvements (371)			162,563 30
Office Furniture and Equipment (372)	185		30,938 31
Computer Equipment (372.1)	470		147,896 32
Transportation Equipment (373)			123,583 33
Other General Equipment (379)	1,291		295,194 34
Other Tangible Property (390)			0 35
Total General Plant	1,946	0	768,761
Total utility plant in service directly assignable	9,100	0	5,029,053
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	9,100	0	5,029,053

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	823,479	78,358	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	823,479	78,358	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	17,000		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	35,938		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	52,938	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	876,417	78,358	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	876,417	78,358	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	954,775
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	954,775

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	561	0	0	0	561	1
6.000	2,773	0	0	0	2,773	2
8.000	184,725	7,605	2,298	0	190,032	3
10.000	15,151	702	628	0	15,225	4
12.000	27,446	0	0	0	27,446	5
15.000	6,252	0	0	0	6,252	6
18.000	12,472	0	0	0	12,472	7
24.000	8,064	0	0	0	8,064	8
36.000	3,510	0	0	0	3,510	9
Total Utility	260,954	8,307	2,926	0	266,335	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

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

Acct 832 decreased because for the work orders listed for 2005 there were less laterals budgeted and paid for by SMU, thus a decrease from 2004 was realized.

Acct 857 increased because in 2004 there was a credit balance. This credit balance for 2004 came as a result of purchasing new water meters. The water meters when they were purchased were capitalized when they were recieved even if they weren't installed at the customer premises. In 2005 all meters that were purchased were installed, thus the expenses for installation were realized and a full year's depreciation was allocated.

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

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

The additions of the collecting mains and accessories was done by internal operations and an EDA grant and TIF funding.

Sewer Mains (Page S-12)

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

The 10" sewer mains that were added during 2005 were done through operations.

The 8" sewer mains that were added during 2005 were done through operations and an EDA grant and TIF monies for Bay Lakes and Timber Trail.
