



3013 (02-09-04)

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, 1997

**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:

Utility employee in charge of correspondence concerning this report:

Name: MR ANDREW M ONESTI
Title: ELECTRICAL ENGINEER

Office Address:

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

Telephone: (715) 526 - 3131

Fax Number: (715) 524 - 3708

E-mail Address:

Utility employee in charge of correspondence concerning this report:

Name: MR RONALD F JESSE
Title: OPERATIONS SUPERVISOR

Office Address:

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

Telephone: (715) 526 - 3131

Fax Number: (715) 524 - 3708

E-mail Address:

Utility employee in charge of correspondence concerning this report:

Name: MRS NANCY A SCHAUER
Title: OFFICE MANAGER

Office Address:

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

Telephone: (715) 526 - 3131

Fax Number: (715) 524 - 3708

E-mail Address:

IDENTIFICATION AND OWNERSHIP

Utility employee in charge of correspondence concerning this report:

Name: MS RHONDA K BUNKE

Title: ACCOUNTANT

Office Address:

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

Telephone: (715) 526 - 3131

Fax Number: (715) 524 - 3708

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

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

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

Name: MR CHARLES P. CEDERGREN CPA

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (800) 362 - 7301

Fax Number:

E-mail Address:

Date of most recent audit report: 2/11/1998

Period covered by most recent audit: 1997

Names and titles of utility management including manager or superintendent:

Name: MR JUNIOR JAHNKE

Title: ACTING GENERAL MANAGER

Office Address:

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

Telephone: (715) 526 - 3131

Fax Number: (715) 524 - 3708

E-mail Address:

Name of utility commission/committee: SHAWANO MUNICIPAL UTILITIES COMMISSIONERS

Names of members of utility commission/committee:

MR JUNIOR JAHNKE, VICE PRESIDENT

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

MR ELMER MARTENS, PRESIDENT

MR FRANCIS QUINN, SECRETARY

Is sewer service provided 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. § 66.077 of the Wisconsin Statutes? YES

Date of Ordinance: 1/1/1975

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

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

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

Contact Person: MR GERALD L WEISNIGHT

Title: ADMINISTRATOR

Telephone: (715) 524 - 2176

Fax Number: (715) 524 - 5242

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/1975 1/1/2005

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)	11,560,192	10,776,017	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	9,436,941	8,890,810	2
Depreciation Expense (403)	567,479	545,251	3
Amortization Expense (404-407)	17,250	17,250	4
Taxes (408)	417,629	385,214	5
Total Operating Expenses	10,439,299	9,838,525	
Net Operating Income	1,120,893	937,492	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	1,120,893	937,492	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(4,782)	23,879	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	158,738	165,958	10
Miscellaneous Nonoperating Income (421)	250	275	11
Total Other Income	154,206	190,112	
Total Income	1,275,099	1,127,604	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,275,099	1,127,604	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	76,080	87,600	14
Amortization of Debt Discount and Expense (428)	5,111	5,879	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	40,205	46,748	17
Other Interest Expense (431)	2,811	4,184	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	124,207	144,411	
Net Income	1,150,892	983,193	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,625,846	9,509,082	20
Balance Transferred from Income (433)	1,150,892	983,193	21
Miscellaneous Credits to Surplus (434)	152,444	135,887	22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	45,079	2,316	25
Total Unappropriated Earned Surplus End of Year (216)	11,884,103	10,625,846	

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)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Investments	158,738	5
Total (Acct. 419):	158,738	
Miscellaneous Nonoperating Income (421):		
Well Permits	250	6
Total (Acct. 421):	250	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Investment in Badger Power Marketing Authority of WI, Inc	152,444	9
Total (Acct. 434):	152,444	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
Donation of abandoned warehouse structure and land	39,555	12
Hanging of seasonal banners, christmas lights, etc.	5,524	13
Total (Acct. 439)--Debit:	45,079	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	2,944	49,831	12,445		65,220	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	967	30,695	4,523		36,185	3
Materials	800	19,814	4,682		25,296	4
Taxes					0	5
Other (list by major classes):						
Transportation	356	7,123	1,042		8,521	6
Total costs and expenses	2,123	57,632	10,247	0	70,002	
Net income (or loss)	821	(7,801)	2,198	0	(4,782)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	782,773	9,790,510	986,909	0	11,560,192	1
Less: interdepartmental sales	1,682	55,408	356		57,446	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	7,708				7,708	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	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	773,383	9,735,102	986,553	0	11,495,038	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. 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.
3. 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	112,143	24,558	136,701	1
Electric operating expenses	270,138	59,156	329,294	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	111,090	24,328	135,418	5
Merchandising and jobbing	15,344	3,360	18,704	6
Other nonutility expenses	1,714	375	2,089	7
Water utility plant accounts	9,742	2,133	11,875	8
Electric utility plant accounts	183,024	40,080	223,104	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	19,449	4,259	23,708	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	158,249	(158,249)	0	18
All other accounts			0	19
Total Payroll	880,893	0	880,893	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	20,435,529	19,928,078	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,253,759	5,470,199	2
Net Utility Plant	15,181,770	14,457,879	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	15,181,770	14,457,879	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		7
Other Investments (124)	906,642	754,198	8
Special Funds (125-128)	275,141	308,491	9
Total Other Property and Investments	1,181,783	1,062,689	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			10
Special Deposits (132-134)	0		11
Working Funds (135)	600	600	12
Temporary Cash Investments (136)	2,268,127	2,190,136	13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	1,038,558	933,263	15
Other Accounts Receivable (143)	50,804	115,178	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	89,843	10,141	18
Materials and Supplies (151-163)	356,721	273,560	19
Prepayments (165)	100,927	127,485	20
Interest and Dividends Receivable (171)	30,943	37,805	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,936,523	3,688,168	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	13,046	18,157	24
Other Deferred Debits (182-186)	632,999	231,200	25
Total Deferred Debits	646,045	249,357	
Total Assets and Other Debits	20,946,121	19,458,093	

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)	2,267,272	2,184,086	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	11,884,103	10,625,846	28
Total Proprietary Capital	14,151,375	12,809,932	
LONG-TERM DEBT			
Bonds (221-222)	1,385,000	1,625,000	29
Advances from Municipality (223)	772,737	911,974	30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	2,157,737	2,536,974	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	875,526	832,920	33
Payables to Municipality (233)	0		34
Customer Deposits (235)	49,751	52,490	35
Taxes Accrued (236)	257,001	256,965	36
Interest Accrued (237)	27,232	29,799	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	33,262	29,103	40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	1,242,772	1,201,277	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)	81,642	59,361	43
Other Deferred Credits (253)	110,081	118,751	44
Total Deferred Credits	191,723	178,112	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,202,514	2,731,798	49
Total Liabilities and Other Credits	20,946,121	19,458,093	

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)	
Plant Accounts:					
Utility Plant in Service (101)	5,833,880	4,463,946	0	10,079,582	1
Utility Plant Purchased or Sold (102)	0	0			2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	20,197	20,126		17,798	7
Total Utility Plant	5,854,077	4,484,072	0	10,097,380	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,091,707	868,416	0	3,293,636	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,091,707	868,416	0	3,293,636	
Net Utility Plant	4,762,370	3,615,656	0	6,803,744	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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	1,008,074	1,073,860	3,388,266		5,470,200	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	103,536	91,891	372,052		567,479	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,018	(9,018)			0	6
Accruals charged other						7
accounts (specify):						8
Cleared to transportation clearing	3,412	9,092	40,540		53,044	9
Salvage	0	37,546	52,687		90,233	10
Other credits (specify):						11
					0	12
Total credits	115,966	129,511	465,279	0	710,756	13
Debits during year						14
Book cost of plant retired	31,701	333,656	531,806		897,163	15
Cost of removal	632	1,298	28,103		30,033	16
Other debits (specify):						17
					0	18
Total debits	32,333	334,954	559,909	0	927,196	19
Balance End of Year	1,091,707	868,417	3,293,636	0	5,253,760	20
						21
						22

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	0	0	1
Other (specify):					
This form is N/A to SMU				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
 Net Nonutility Property	 0	 0	 0	 0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	0	0	0		0	0	1
Fuel stock expenses (152)		0	0		0	0	2
Plant mat. & oper. sup. (154)		20,000	316,731		336,731	251,187	3
Total Electric Utility					336,731	251,187	

Account	Total End of Year	Amount Prior Year	
Electric utility total	336,731	251,187	1
Water utility (154)	17,095	19,290	2
Sewer utility (154)	2,895	3,083	3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Materials and Supplies	356,721	273,560	

**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)				
1977 Bond Fees	1,053	299	754	1
1992 Bond Fees	17,104	4812	12,292	2
Total			13,046	
Unamortized premium on debt (251)				
Total			0	3

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,184,086	1
Changes during year (explain):		
water/sewer plant for TIF areas annexed to city	83,186	2
Balance end of year	<u><u>2,267,272</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 REVENUE BOND ISSUE	10/01/1992	11/01/2002	5.00%	1,385,000	1
Total Bonds (Account 221):				1,385,000	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 1,385,000

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)					
1977 GENERAL OBLIGATION BOND	11/01/1977	10/01/2002	5.00%	772,737	1
Total for Account 223				<u>772,737</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	256,965	1
Accruals:		
Charged water department expense	98,903	2
Charged electric department expense	304,881	3
Charged sewer department expense	13,845	4
Other (explain):		
Cleared to transportation expense	6,696	5
Total Accruals and other credits	424,325	
Taxes paid during year:		
County, state and local taxes	256,965	6
Social Security taxes	41,950	7
PSC Remainder Assessment	13,606	8
Other (explain):		
Gross Receipts Tax	111,768	9
Total payments and other debits	424,289	
Balance end of year	257,001	

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)					
1992 Rev Bond	13,000	76,080	78,000	11,080	1
Subtotal	13,000	76,080	78,000	11,080	
Advances from Municipality (223)					
1977 GO Bond	3,650	40,205	40,762	3,093	2
Subtotal	3,650	40,205	40,762	3,093	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	13,149	2,811	2,901	13,059	4
Subtotal	13,149	2,811	2,901	13,059	
Total	29,799	119,096	121,663	27,232	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,179,133	501,638		1,051,027		2,731,798	1
Add credits during year:							
For Services	16,615	28,026		0		44,641	2
For Mains	166,608			188,466		355,074	3
Other (specify):							
water hydrants and sewer lift station	19,001			52,000		71,001	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,381,357	529,664	0	1,291,493	0	3,202,514	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

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		1
Total (Acct. 123):	0	
Other Investments (124):		
Badger Power Marketing Authority	906,642	2
Total (Acct. 124):	906,642	
Sinking Funds (125):		
1985 Bond Redemption	33,141	3
1985 Bond Reserve	242,000	4
Total (Acct. 125):	275,141	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	66,250	10
Electric	887,374	11
Sewer (Regulated)	84,934	12
Other (specify):		
NONE		13
Total (Acct. 142):	1,038,558	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	9,933	15
Other (specify):		
Pole Attachments	16,009	16

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):		
Tax Roll Receipts	1,440	17
Agreed Upon Procedures Report (GM)	23,422	18
Total (Acct. 143):	50,804	
Receivables from Municipality (145):		
Tax Roll Receipts	6,238	19
Water/sewer additions to Pine View Estates	81,906	20
Merchandising, jobbing and contract work	1,699	21
Total (Acct. 145):	89,843	
Prepayments (165):		
Prepaid Insurance	15,629	22
Prepaid Gross Receipts Tax	85,298	23
Total (Acct. 165):	100,927	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
Unamortized balance of Investment in Wolf Treatment Plant	120,742	25
Unamortized balance of Investment in Demand Side Management	64,910	26
Unamortized Balance of Investment in Fiber Optics Projects	447,347	27
Total (Acct. 183):	632,999	
Clearing Accounts (184):		
NONE		28
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		29
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		30
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		31
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Employee Accrued Compensated Abscences-Sick Leave	110,081	32
Total (Acct. 253):	110,081	

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 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	5,662,952	9,948,401	4,337,675	0	19,949,028	1
Materials and Supplies	18,192	293,959	2,989	0	315,140	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,049,890	3,340,951	971,138	0	5,361,979	4
Customer Advances for Construction		70,501			70,501	5
Contributions in Aid of Construction	1,280,245	515,651	1,171,260	0	2,967,156	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,351,009	6,315,257	2,198,266	0	11,864,532	
Net Operating Income	310,735	597,452	212,706	0	1,120,893	8
Net Operating Income as a percent of						
Average Net Rate Base	9.27%	9.46%	9.68%	N/A	9.45%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,225,679	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	11,254,974	3
Other (Specify):		
none	0	4
Total Average Proprietary Capital	13,480,653	
Net Income		
Net Income	1,150,892	5
 Percent Return on Proprietary Capital	 8.54%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

November 5, 1998

Ms. Rhonda K. Bunke, Accountant
Shawano Municipal Utilities
122 North Sawyer Street
P.O. Box 436
Shawano, WI 54166-0436

Re: 1997 Analytical Review File DWCCA-5350-RL

Dear Ms. Bunke:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that the status for several schedules on the Schedule Listing in the electronic annual report was not changed from "not started" and/or "in progress" to "complete." It is important to change the status for all schedules, whether the schedule is left blank or not. That allows the PSC to determine that schedules have been finished, and, where left blank, were intentionally left blank rather than simply overlooked. Staff has changed all schedules' status to "complete" in our electronic copy. Please indicate if any "not started" schedules should have had data or if any "in progress" schedules were not complete. If any schedules were not complete or should not have been blank, please provide that data.

2. During our review of the Mains schedule, page W-16, we noted adjustments reported in column (g). Please explain these adjustments, and in the future explain all adjustments as a schedule note.

3. During our review of the Electric Utility Plant in Service schedule, we noted you reported \$36,826.76 in Account 397, Communication Equipment, and \$65,183.42 in Account 398, Miscellaneous Equipment, for Balance End of Year 1996, page E-9, column (g). However, these two amounts were combined for First of Year 1997, Account 397, Communication Equipment, page E-6. Please explain.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:tlk:w:\compl\roselee\5350 Shawano

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	769,555	1
Total Sales of Water	769,555	
Other Operating Revenues		
Forfeited Discounts (470)	2,510	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	3,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,708	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	13,218	
Total Operating Revenues	782,773	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	6,849	8
Pumping Expenses (620-633)	42,012	9
Water Treatment Expenses (640-652)	4,079	10
Transmission and Distribution Expenses (660-678)	73,805	11
Customer Accounts Expenses (901-905)	28,173	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	114,681	14
Total Operation and Maintenance Expenses	269,599	
Other Operating Expenses		
Depreciation Expense (403)	103,536	15
Amortization Expense (404-407)		16
Taxes (408)	98,903	17
Total Other Operating Expenses	202,439	
Total Operating Expenses	472,038	
NET OPERATING INCOME	310,735	

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. Bulk sales should be account 460.

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	2,846	147,258	275,302	4
Commercial	403	71,976	87,688	5
Industrial	45	224,434	135,536	6
Total Metered Sales to General Customers (461)	3,294	443,668	498,526	
Private Fire Protection Service (462)	34		22,709	7
Public Fire Protection Service (463)	1		220,563	8
Other Sales to Public Authorities (464)	64	22,546	26,075	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	5	1,462	1,682	12
Total Sales of Water	3,398	467,676	769,555	

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		<u>0</u>	<u>0</u>

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)	220,563	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	220,563	
Forfeited Discounts (470):		
Customer late payment charges	2,510	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,510	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
Rent from water Property-Cellcom	3,000	8
Total Rents from Water Property (472)	3,000	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,708	10
Other (specify): NONE		11
Total Other Water Revenues (474)	7,708	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

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)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)	6,849	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	6,849	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	38,929	17
Pumping Labor and Expenses (624)	5,565	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	1,542	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	(4,024)	25
Total Pumping Expenses	42,012	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	1,953	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)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	1,087	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	1,039	33
Total Water Treatment Expenses	4,079	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	1,849	34
Storage Facilities Expenses (661)	17,163	35
Transmission and Distribution Lines Expenses (662)	4,626	36
Meter Expenses (663)	7,272	37
Customer Installations Expenses (664)	4,991	38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	751	42
Maintenance of Distribution Reservoirs and Standpipes (672)	188	43
Maintenance of Transmission and Distribution Mains (673)	16,874	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	8,461	46
Maintenance of Meters (676)	292	47
Maintenance of Hydrants (677)	11,338	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	73,805	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	553	50
Meter Reading Labor (902)	8,381	51
Customer Records and Collection Expenses (903)	19,239	52
Uncollectible Accounts (904)		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)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	28,173	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	40,194	56
Office Supplies and Expenses (921)	13,403	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	5,981	59
Property Insurance (924)	2,391	60
Injuries and Damages (925)	1,228	61
Employee Pensions and Benefits (926)	37,995	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)	5,025	64
Miscellaneous General Expenses (930)	10,834	65
Rents (931)		66
Maintenance of General Plant (932)	7,680	67
Total Administrative and General Expenses	114,681	
 Total Operation and Maintenance Expenses	 269,599	

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)	Amount (c)	
Property Tax Equivalent		92,272	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,125	2
Net property tax equivalent		89,147	
Social Security	Payroll Expenses	9,505	3
PSC Remainder Assessment	Revenues	818	4
Other (specify): Cleared to Transportation Expense	Based on Plant Acct W392	(567)	5
Total tax expense		98,903	

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, 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 § 66.069(1)(c). 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		0.236800				3
County tax rate	mills		6.913000				4
Local tax rate	mills		9.752000				5
School tax rate	mills		11.079000				6
Voc. school tax rate	mills		1.486000				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		29.466800				10
Less: state credit	mills		2.048000				11
Net tax rate	mills		27.418800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.752000				14
Combined School Tax Rate	mills		12.565000				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.317000				17
Total Tax Rate	mills		29.466800				18
Ratio of Local and School Tax to Total	dec.		0.757361				19
Total tax net of state credit	mills		27.418800				20
Net Local and School Tax Rate	mills		20.765925				21
Utility Plant, Jan. 1	\$	5,576,892	5,576,892				22
Materials & Supplies	\$	19,290	19,290				23
Subtotal	\$	5,596,182	5,596,182				24
Less: Plant Outside Limits	\$	334,558	334,558				25
Taxable Assets	\$	5,261,624	5,261,624				26
Assessment Ratio	dec.		0.844500				27
Assessed Value	\$	4,443,441	4,443,441				28
Net Local & School Rate	mills		20.765925				29
Tax Equiv. Computed for Current Year	\$	92,272	92,272				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)	\$	92,272					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	41,201		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	6,083		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	47,284	0	
PUMPING PLANT			
Land and Land Rights (320)	10,920		12
Structures and Improvements (321)	48,712		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	174,995		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	234,627	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	15,707		23
Total Water Treatment Plant	15,707	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,747		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

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)			41,201 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			6,083 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	47,284
PUMPING PLANT			
Land and Land Rights (320)			10,920 12
Structures and Improvements (321)			48,712 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			174,995 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	234,627
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			15,707 23
Total Water Treatment Plant	0	0	15,707
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			2,747 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
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			
Distribution Reservoirs and Standpipes (342)	190,980		26
Transmission and Distribution Mains (343)	3,342,568	266,883	27
Fire Mains (344)			28
Services (345)	607,219	37,204	29
Meters (346)	356,430	8,576	30
Hydrants (348)	331,750	30,597	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	4,831,694	343,260	
GENERAL PLANT			
Land and Land Rights (389)	4,517		33
Structures and Improvements (390)	116,046		34
Office Furniture and Equipment (391)	12,116	3,359	35
Computer Equipment (391.1)	87,261	26,516	36
Transportation Equipment (392)	32,306		37
Stores Equipment (393)	4,985		38
Tools, Shop and Garage Equipment (394)	31,943		39
Laboratory Equipment (395)	4,740	421	40
Power Operated Equipment (396)			41
Communication Equipment (397)	51,460		42
SCADA Equipment (397.1)	17,339		43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	362,713	30,296	
Total utility plant in service directly assignable	5,492,025	373,556	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	5,492,025	373,556	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			190,980 26
Transmission and Distribution Mains (343)	4,267		3,605,184 27
Fire Mains (344)			0 28
Services (345)	578		643,845 29
Meters (346)			365,006 30
Hydrants (348)	220		362,127 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,065	0	5,169,889
GENERAL PLANT			
Land and Land Rights (389)			4,517 33
Structures and Improvements (390)			116,046 34
Office Furniture and Equipment (391)	254		15,221 35
Computer Equipment (391.1)	26,382		87,395 36
Transportation Equipment (392)			32,306 37
Stores Equipment (393)			4,985 38
Tools, Shop and Garage Equipment (394)			31,943 39
Laboratory Equipment (395)			5,161 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			51,460 42
SCADA Equipment (397.1)			17,339 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	26,636	0	366,373
Total utility plant in service directly assignable	31,701	0	5,833,880
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	31,701	0	5,833,880

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	37,507	2.94%	1,211	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)	1,519	1.77%	108	6
Other Water Source Plant (317)				7
Total Source of Supply Plant	39,026		1,319	
PUMPING PLANT				
Structures and Improvements (321)	42,271	2.43%	1,184	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	70,248		7,735	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	112,519		8,919	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)	13,820	6.00%	942	17
Total Water Treatment Plant	13,820		942	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	77,837	1.86%	3,552	19
Transmission and Distribution Mains (343)	262,590	0.93%	32,307	20
Fire Mains (344)				21
Services (345)	150,655	2.09%	13,074	22
Meters (346)	123,306	5.00%	18,036	23
Hydrants (348)	38,611	1.59%	5,516	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	652,999		72,485	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

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					38,718	4
315					0	5
316					1,627	6
317					0	7
	0	0	0	0	40,345	
321					43,455	8
322					0	9
323					0	10
324					0	11
325					77,983	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	121,438	
331					0	16
332					14,762	17
	0	0	0	0	14,762	
341					0	18
342					81,389	19
343	4,267				290,630	20
344					0	21
345	578				163,151	22
346					141,342	23
348	220	632			43,275	24
349					0	25
	5,065	632	0	0	719,787	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	19,716	2.27%	2,634	26
Office Furniture and Equipment (391)	6,196	5.88%	804	27
Computer Equipment (391.1)	69,485	25.00%	21,832	28
Transportation Equipment (392)	15,910	10.56%	3,412	29
Stores Equipment (393)	3,122	5.88%	293	30
Tools, Shop and Garage Equipment (394)	19,389	5.88%	1,878	31
Laboratory Equipment (395)	384	5.88%	291	32
Power Operated Equipment (396)				33
Communication Equipment (397)	51,460	9.09%		34
SCADA Equipment (397.1)	4,048	6.67%	1,157	35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	189,710		32,301	
Total accum. prov. directly assignable	1,008,074		115,966	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 1,008,074		 115,966	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					22,350	26
391	254				6,746	27
391.1	26,382				64,935	28
392					19,322	29
393					3,415	30
394					21,267	31
395					675	32
396					0	33
397					51,460	34
397.1					5,205	35
398					0	36
399					0	37
	26,636	0	0	0	195,375	
	31,701	632	0	0	1,091,707	
					0	38
	31,701	632	0	0	1,091,707	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		0	38,649	38,649	1
February		0	35,754	35,754	2
March		0	41,180	41,180	3
April		0	41,561	41,561	4
May		0	44,776	44,776	5
June		0	50,909	50,909	6
July		0	49,226	49,226	7
August		0	49,480	49,480	8
September		0	44,221	44,221	9
October		0	43,560	43,560	10
November		0	41,467	41,467	11
December		0	43,616	43,616	12
Total for year	0	0	524,399	524,399	
Less: Measured or estimated water used in main flushing and water treatment during year				5,610	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				518,789	16
Less: Water sold				467,676	17
Losses and unaccounted for				51,113	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,078	21
Date of maximum: 10/1/1997					22
Cause of maximum:					23
Flushing hydrants on the system					
Minimum gallons pumped by all methods in any one day during reporting year				201	24
Date of minimum: 9/20/1997					25
Total KWH used for pumping for the year				679,353	26
If water is purchased: Vendor Name: None					27
Point of Delivery: N/A					28

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	756,000	Yes	1
WAUKECHON ROAD & BIRCHHILL	6	250	20	629,000	Yes	2
CTY HWY B	7	250	20	590,000	Yes	3
CTY HWY B	8	234	20	668,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1	BOOSTER #2	WELL #5	1
Location	BOOSTER #1	BOOSTER #2	WELL #5	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	FM	FM	GOULD	5
Year Installed	1972	1972	1992	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,350	1,550	680	8
Pump Motor or Standby Engine Mfr	WESCO	MARATHON	WESCO	9 10
Year Installed	1972	1996	1984	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	75	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #6	WELL #7	WELL #8	14
Location	WELL #6	WELL #7	WELL #8	15
Purpose	P	P	P	16
Destination	R	D	D	17
Pump Manufacturer	GOULD	FM	FM	18
Year Installed	1992	1994	1988	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	650	675	715	21
Pump Motor or Standby Engine Mfr	WESCO	WESCO	WESCO	22 23
Year Installed	1984	1986	1988	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	60	60	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	1936		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	10	170		6
Total capacity in gallons	2,000,000	250,000		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	BOOSTER STATION		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	1,152				1,152	1
M	D	4.000	26,702		350		26,352	2
A	D	6.000	66,832	929			67,761	3
M	D	6.000	47,244		62		47,182	4
M	D	8.000	30,940			(70)	30,870	5
M	S	8.000	0			70	70	6
A	D	10.000	6,640			(56)	6,584	7
A	S	10.000	0			56	56	8
M	D	10.000	24,487			(1,397)	23,090	9
M	S	10.000	0			10	10	10
P	D	10.000	0	3,978		1,387	5,365	11
A	D	12.000	5,514		1,285	(1,080)	3,149	12
A	S	12.000	0			1,080	1,080	13
M	D	12.000	41,653			(3,942)	37,711	14
M	T	12.000	0			720	720	15
P	D	12.000	0	3,438		(18)	3,420	16
P	T	12.000	0			3,240	3,240	17
M	D	14.000	5,507			(2,290)	3,217	18
M	T	14.000	0			2,290	2,290	19
M	D	18.000	55			(55)	0	20
M	S	18.000	0			55	55	21
Total Within Municipality			256,726	8,345	1,697	0	263,374	
M	D	10.000	1,174				1,174	22
M	D	12.000	4,297				4,297	23
Total Outside of Municipality			5,471	0	0	0	5,471	
Total Utility			262,197	8,345	1,697	0	268,845	

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	3,017	72	34		3,055		1
M	1.000	60				60		2
M	1.500	34	1			35		3
M	2.000	46				46		4
M	3.000	6				6		5
M	4.000	5				5		6
M	6.000	14	1			15		7
M	8.000	15	1			16		8
Total Utility		3,197	75	34	0	3,238	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 (a).

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	3,169				3,169	401	1
0.750	80	3			83	10	2
1.000	75				75	10	3
1.500	43	5			48	17	4
2.000	51	2			53	13	5
3.000	11	4			15	6	6
4.000	9	1			10	4	7
6.000	2	1			3	2	8
Total:	3,440	16	0	0	3,456	463	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,820	263	19	23	3	41	3,169	1
0.750	25	30	5	8		15	83	2
1.000	1	51	9	11		3	75	3
1.500		35	2	1		10	48	4
2.000		18	6	15	2	12	53	5
3.000		2	2	3		8	15	6
4.000		3		3		4	10	7
6.000			2			1	3	8
Total:	2,846	402	45	64	5	94	3,456	

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	6				6	1
Within Municipality	317	15	4		328	2
Total Fire Hydrants	323	15	4	0	334	
Flushing Hydrants						
	3	1			4	3
Total Flushing Hydrants	3	1	0	0	4	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 490
 Number of distribution system valves end of year: 2,503
 Number of distribution valves operated during year: 1,252

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

391.1 This is the percentage for the water department of the purchase of updated hardware and billing software (for use in the year 2000). Also, in this account is the percentage for the water department of the purchase of updated hardware and software for the handheld meter readers that our meter personnel use for reading electric and water customers. SMU also purchased PC workstations for replacement of older models.

391.1 Retirements are the obsolete MicroVax II hardware and the billing software.

Water Mains (Page W-17)

75% of this amount was customer contributions based on the actual cost of installation. The remaining amount was a TIF project.

The adjustments in column g were for the re-classification of water mains. In previous reports the function was not defined. In order to reclassify the pipe size to the proper function adjustments were made.

Water Services (Page W-18)

See the note on Page W-16

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	9,735,798	1
Total Sales of Electricity	9,735,798	
Other Operating Revenues		
Forfeited Discounts (450)	19,701	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	32,870	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,141	7
Total Other Operating Revenues	54,712	
Total Operating Revenues	9,790,510	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	7,909,432	8
Transmission Expenses (560-573)	2,274	9
Distribution Expenses (580-598)	235,498	10
Customer Accounts Expenses (901-905)	75,758	11
Sales Expenses (911-916)	0	12
Administrative and General Expenses (920-932)	293,163	13
Total Operation and Maintenance Expenses	8,516,125	
Other Expenses		
Depreciation Expense (403)	372,052	14
Amortization Expense (404-407)		15
Taxes (408)	304,881	16
Total Other Expenses	676,933	
Total Operating Expenses	9,193,058	
NET OPERATING INCOME	597,452	

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 Discounts Forfeited	19,701	1
Total Forfeited Discounts (450)	19,701	
Miscellaneous Service Revenues (451):		
NONE		2
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Rent from Electric Property-Pole Contacts for Telephone & Cable TV	32,870	4
Total Rent from Electric Property (454)	32,870	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Other Electric Revenues-City part of sales Tax	2,141	6
Total Other Electric Revenues (456)	2,141	

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)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	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)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	7,909,432	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	7,909,432	
Total Power Production Expenses	7,909,432	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	1,851	37
Load Dispatching (561)		38
Station Expenses (562)	74	39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)	349	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	2,274	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	11,602	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)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	15,584	52
Overhead Line Expenses (583)	11,032	53
Underground Line Expenses (584)	24,230	54
Street Lighting and Signal System Expenses (585)	8,111	55
Meter Expenses (586)	9,263	56
Customer Installations Expenses (587)	3,866	57
Miscellaneous Distribution Expenses (588)	11,497	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	1,419	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	15,241	62
Maintenance of Overhead Lines (593)	80,521	63
Maintenance of Underground Lines (594)	11,827	64
Maintenance of Line Transformers (595)	19,058	65
Maintenance of Street Lighting and Signal Systems (596)	1,735	66
Maintenance of Meters (597)	10,512	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	235,498	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	1,105	69
Meter Reading Expenses (902)	27,676	70
Customer Records and Collection Expenses (903)	46,977	71
Uncollectible Accounts (904)		72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	75,758	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)		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)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	77,747	78
Office Supplies and Expenses (921)	28,194	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	17,372	81
Property Insurance (924)	14,345	82
Injuries and Damages (925)	3,231	83
Employee Pensions and Benefits (926)	102,844	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	32,325	87
Rents (931)		88
Maintenance of General Plant (932)	17,105	89
Total Administrative and General Expenses	293,163	
 Total Operation and Maintenance Expenses	 8,516,125	

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)	Amount (c)	
Property Tax Equivalent		164,729	1
Social Security	Payroll Expenditures	22,922	2
Wisconsin Gross Receipts Tax	Prepaid from Prior Year Payments	111,768	3
PSC Remainder Assessment	Revenues	11,592	4
Other (specify):			
Cleared to transportation expense	Based on plant values in Accts 392 & 396	(6,130)	5
Total tax expense		<u>304,881</u>	

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, 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 § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236800				3
County tax rate	mills		6.913000				4
Local tax rate	mills		9.752000				5
School tax rate	mills		11.079000				6
Voc. school tax rate	mills		1.486000				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		29.466800				10
Less: state credit	mills		2.048000				11
Net tax rate	mills		27.418800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.752000				14
Combined School Tax Rate	mills		12.565000				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.317000				17
Total Tax Rate	mills		29.466800				18
Ratio of Local and School Tax to Total	dec.		0.757361				19
Total tax net of state credit	mills		27.418800				20
Net Local and School Tax Rate	mills		20.765925				21
Utility Plant, Jan. 1	\$	10,060,296	10,060,296				22
Materials & Supplies	\$	251,187	251,187				23
Subtotal	\$	10,311,483	10,311,483				24
Less: Plant Outside Limits	\$	1,457,027	1,457,027				25
Taxable Assets	\$	8,854,456	8,854,456				26
Assessment Ratio	dec.		0.844500				27
Assessed Value	\$	7,477,588	7,477,588				28
Net Local & School Rate	mills		20.765925				29
Tax Equiv. Computed for Current Year	\$	155,279	155,279				30
Tax Equivalent per 1994 PSC Report	\$	164,729					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	164,729					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			18
Structures and Improvements (341)			19
Fuel Holders, Producers and Accessories (342)			20
Prime Movers (343)			21
Generators (344)			22
Accessory Electric Equipment (345)			23
Miscellaneous Power Plant Equipment (346)			24
Total Other Production Plant	0	0	
TRANSMISSION PLANT			
Land and Land Rights (350)			25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
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			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)	161,925	564	29
Overhead Conductors and Devices (356)	232,895		30
Underground Conduit (357)		725	31
Underground Conductors and Devices (358)		27,083	32
Roads and Trails (359)			33
Total Transmission Plant	394,820	28,372	
DISTRIBUTION PLANT			
Land and Land Rights (360)	26,327		34
Structures and Improvements (361)	88,723		35
Station Equipment (362)	1,422,768		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	773,854	20,468	38
Overhead Conductors and Devices (365)	1,260,821	13,876	39
Underground Conduit (366)	248,021	21,655	40
Underground Conductors and Devices (367)	1,100,659	182,752	41
Line Transformers (368)	1,455,125	185,778	42
Services (369)	520,033	50,762	43
Meters (370)	601,845	86,579	44
Installations on Customers' Premises (371)	0	0	45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	554,503	28,751	47
Total Distribution Plant	8,052,679	590,621	
GENERAL PLANT			
Land and Land Rights (389)	21,780		48
Structures and Improvements (390)	468,176		49
Office Furniture and Equipment (391)	34,662	6,426	50
Computer Equipment (391.1)	245,144	50,726	51
Transportation Equipment (392)	128,352	29,611	52
Stores Equipment (393)	21,478		53
Tools, Shop and Garage Equipment (394)	75,293	18,996	54
Laboratory Equipment (395)	51,639	1,055	55
Power Operated Equipment (396)	221,187	68,361	56
Communication Equipment (397)	102,010		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)	11,877		150,612 29
Overhead Conductors and Devices (356)	16,211		216,684 30
Underground Conduit (357)			725 31
Underground Conductors and Devices (358)			27,083 32
Roads and Trails (359)			0 33
Total Transmission Plant	28,088	0	395,104
DISTRIBUTION PLANT			
Land and Land Rights (360)			26,327 34
Structures and Improvements (361)	7,497		81,226 35
Station Equipment (362)	255,573		1,167,195 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	5,502		788,820 38
Overhead Conductors and Devices (365)	14,019		1,260,678 39
Underground Conduit (366)			269,676 40
Underground Conductors and Devices (367)	18,777		1,264,634 41
Line Transformers (368)	21,192		1,619,711 42
Services (369)	4,534		566,261 43
Meters (370)	13,052		675,372 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	15,021		568,233 47
Total Distribution Plant	355,167	0	8,288,133
GENERAL PLANT			
Land and Land Rights (389)			21,780 48
Structures and Improvements (390)			468,176 49
Office Furniture and Equipment (391)	1,166		39,922 50
Computer Equipment (391.1)	100,864		195,006 51
Transportation Equipment (392)	17,952		140,011 52
Stores Equipment (393)			21,478 53
Tools, Shop and Garage Equipment (394)			94,289 54
Laboratory Equipment (395)			52,694 55
Power Operated Equipment (396)	28,569		260,979 56
Communication Equipment (397)			102,010 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
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			
Miscellaneous Equipment (398)			58
Other Tangible Property (399)			59
Total General Plant	1,369,721	175,175	
Total utility plant in service directly assignable	9,817,220	794,168	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	9,817,220	794,168	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	148,551	0	1,396,345
Total utility plant in service directly assignable	531,806	0	10,079,582
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	531,806	0	10,079,582

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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)				1
Boiler Plant Equipment (312)				2
Engines and Engine Driven Generators (313)				3
Turbogenerator Units (314)				4
Accessory Electric Equipment (315)				5
Miscellaneous Power Plant Equipment (316)				6
Total Steam Production Plant	<u>0</u>		<u>0</u>	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)				7
Reservoirs, Dams and Waterways (332)				8
Water Wheels, Turbines and Generators (333)				9
Accessory Electric Equipment (334)				10
Miscellaneous Power Plant Equipment (335)				11
Roads, Railroads and Bridges (336)				12
Total Hydraulic Production Plant	<u>0</u>		<u>0</u>	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)				13
Fuel Holders, Producers and Accessories (342)				14
Prime Movers (343)				15
Generators (344)				16
Accessory Electric Equipment (345)				17
Miscellaneous Power Plant Equipment (346)				18
Total Other Production Plant	<u>0</u>		<u>0</u>	
TRANSMISSION PLANT				
Structures and Improvements (352)				19
Station Equipment (353)				20
Towers and Fixtures (354)				21
Poles and Fixtures (355)	64,071	3.29%	5,141	22
Overhead Conductors and Devices (356)	61,244	3.29%	7,396	23
Underground Conduit (357)		2.50%	9	24
Underground Conductors and Devices (358)		3.67%	497	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

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	11,877	4,447	1,192		54,080	22
356	16,211	9,000	6,557		49,986	23
357					9	24
358					497	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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)				26
Total Transmission Plant	125,315		13,043	
DISTRIBUTION PLANT				
Structures and Improvements (361)	61,425	2.50%	2,124	27
Station Equipment (362)	583,708	2.86%	37,037	28
Storage Battery Equipment (363)	0		0	29
Poles, Towers and Fixtures (364)	313,914	4.17%	32,582	30
Overhead Conductors and Devices (365)	378,594	3.33%	41,983	31
Underground Conduit (366)	46,214	2.50%	6,471	32
Underground Conductors and Devices (367)	394,034	3.67%	43,403	33
Line Transformers (368)	304,287	3.57%	54,886	34
Services (369)	178,024	5.43%	29,493	35
Meters (370)	150,102	3.33%	21,266	36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)	170,711	5.00%	28,068	39
Total Distribution Plant	2,581,013		297,313	
GENERAL PLANT				
Structures and Improvements (390)	80,225	2.94%	13,764	40
Office Furniture and Equipment (391)	22,665	9.09%	3,390	41
Computer Equipment (391.1)	205,250	12.50%	27,509	42
Transportation Equipment (392)	106,185	10.00%	13,418	43
Stores Equipment (393)	12,320	5.00%	1,074	44
Tools, Shop and Garage Equipment (394)	39,526	6.67%	5,656	45
Laboratory Equipment (395)	11,383	5.00%	2,608	46
Power Operated Equipment (396)	168,939	11.25%	27,122	47
Communication Equipment (397)	35,445	7.55%	7,695	48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
Total General Plant	681,938		102,236	
Total accum. prov. directly assignable	3,388,266		412,592	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

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
	28,088	13,447	7,749	0	104,572	
361	7,497				56,052	27
362	255,573	4,825	6,412		366,759	28
363	0				0	29
364	5,502	2,821	10,003		348,176	30
365	14,019	2,023	4,105		408,640	31
366					52,685	32
367	18,777	777	840		418,723	33
368	21,192		9,751		347,732	34
369	4,534	3,058	8,049		207,974	35
370	13,052		14		158,330	36
371	0				0	37
372					0	38
373	15,021	1,152	2,076		184,682	39
	355,167	14,656	41,250	0	2,549,753	
390					93,989	40
391	1,166		188		25,077	41
391.1	100,864				131,895	42
392	17,952		1,500		103,151	43
393					13,394	44
394					45,182	45
395					13,991	46
396	28,569		2,000		169,492	47
397					43,140	48
398					0	49
399					0	50
	148,551	0	3,688	0	639,311	
	531,806	28,103	52,687	0	3,293,636	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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			51
Total accum. prov. for depreciation	<u><u>3,388,266</u></u>		<u><u>412,592</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

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
	531,806	28,103	52,687	0	3,293,636

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)		0.00	1
7.2/12.5 kV (12kV)	-0.48	53.34	2
14.4/24.9 kV (25kV)		0.00	3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		0.50	5
7.2/12.5 kV (12kV)		29.95	6
14.4/24.9 kV (25kV)		0.00	7
Other:			
NONE			8
Transmission System			
34.5 kV	-0.96	7.03	9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	0 2
Nonfarm Customers	0 3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	0 7
Nonfarm	0 8
Total	0 9
Customers served at other than rural rates:	10
Farm	22 11
Nonfarm	701 12
Total	723 13
Total customers on rural lines at end of year	723 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	30,498	Monday	01/27/1997	11:00	18,020	1
February	02	29,602	Tuesday	02/11/1997	12:00	16,262	2
March	03	30,286	Thursday	03/06/1997	12:00	18,037	3
April	04	30,509	Tuesday	04/08/1997	09:00	17,393	4
May	05	30,301	Wednesday	05/28/1997	12:00	18,141	5
June	06	34,715	Monday	06/23/1997	16:00	18,814	6
July	07	34,509	Tuesday	07/15/1997	15:00	20,063	7
August	08	33,119	Thursday	08/07/1997	15:00	19,487	8
September	09	31,926	Tuesday	09/16/1997	16:00	18,893	9
October	10	30,664	Tuesday	10/21/1997	17:00	19,741	10
November	11	32,151	Wednesday	11/19/1997	17:00	18,630	11
December	12	36,416	Tuesday	12/23/1997	10:00	19,871	12
Total		384,696				223,352	

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	223,352	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	223,352	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	218,722	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	218,722	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	4,630	27
Total Energy Losses	4,630	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.0730%	29
Total Disposition of Energy	223,352	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)	(e)
Residential Sales				
Residential Sales	Rg-1	3,742	29,100	1
Total Sales for Residential Sales		3,742	29,100	
Commercial & Industrial				
Commercial	Cg-1	975	15,837	2
Intermediate	Cp-1	80	19,928	3
Large Power	Cp-2	25	39,768	4
Industrial TOD	Cp-3	3	112,168	5
Interdepartmental	Mp-1	24	994	6
Total Sales for Commercial & Industrial		1,107	188,695	
Public Street & Highway Lighting				
Field Lighting	FI-1	1	62	7
Public Street & Highway Lighting	Ms-1	69	865	8
Total Sales for Public Street & Highway Lighting		70	927	
Sales for Resale				
Total Sales for Sales for Resale		0	0	9
TOTAL SALES FOR ELECTRICITY		4,919	218,722	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,773,124	(78,099)	1,695,025	1
0	0	1,773,124	(78,099)	1,695,025	
		1,073,812	(41,655)	1,032,157	2
7,373	66,274	1,083,442	(48,995)	1,034,447	3
11,306	110,905	1,851,263	(97,847)	1,753,416	4
21,456	201,942	4,342,306	(282,324)	4,059,982	5
		57,921	(2,514)	55,407	6
40,135	379,121	8,408,744	(473,335)	7,935,409	
168	817	6,552	(131)	6,421	7
		101,419	(2,476)	98,943	8
168	817	107,971	(2,607)	105,364	
				0	9
0	0	0	0	0	
40,303	379,938	10,289,839	(554,041)	9,735,798	

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 Subs				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	138,000				4
Point of Metering					5
Total of 12 Monthly Maximum Demands -- kW	36,416				6
Average load factor	840.1847%				7
Total Cost of Purchased Power	7,909,432				8
Average cost per kWh	0.0354				9
On-Peak Hours (if applicable)	2.81				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	7,075	10,945			12
February	6,314	9,948			13
March	6,770	11,267			14
April	6,939	10,454			15
May	6,833	11,308			16
June	7,248	11,566			17
July	7,767	12,296			18
August	7,172	12,315			19
September	7,075	11,818			20
October	7,636	12,105			21
November	6,354	12,276			22
December	7,635	12,236			23
Total kWh (000)	84,818	138,534			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

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):					17
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.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal)					52
per kWh Net Generation (\$)					53
					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)	
N/A form	1							1
NONE								2
Total							0	

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
N/A	1						1
NONE							2
Total						0	

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 Operating 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					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	BPMA-East	BPMA-West	Ind I	Ind II	Lincoln I	1
Voltage--High Side	138,000	115,000	34,500	34,500	34,500	2
Voltage--Low Side	34,500	34,500	12,470	12,470	12,470	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	46,667	46,667	10,500	10,500	10,500	5
Number of Spare Transformers on Hand	0	0	0	0	1	6
15-Minute Maximum Demand in kW	31,903	30,769	7,144	8,118	8,575	7
Dt and Hr of Such Maximum Demand	08/26/1997 10:00	11/05/1997 12:00	11/23/1997 10:00	09/25/1997 10:00	06/24/1997 13:00	8 9
Kwh Output	83,346	140,005	30,983	34,330	40,674	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					(l)
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	Wescott					14
Voltage--High Side	34,500					15
Voltage--Low Side	12,470					16
Num. of Main Transformers in Operation	1					17
Capacity of Transformers in kVA	9,375					18
Number of Spare Transformers on Hand	0					19
15-Minute Maximum Demand in kW	7,338					20
Dt and Hr of Such Maximum Demand	12/23/1997 16:00					21 22
Kwh Output	30,061					23 24

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					(r)
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						25
Voltage--High Side						26
Voltage--Low Side						27
Num. of Main Transformers in Operation						28
Capacity of Transformers in kVA						29
Number of Spare Transformers on Hand						30
15-Minute Maximum Demand in kW						31
Dt and Hr of Such Maximum Demand						32
Kwh Output						33 34 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	5,212	1,068	63,549	1
Acquired during year	233	22	2,460	2
Total	5,445	1,090	66,009	3
Retired during year	72	11	1,090	4
Sales, transfers or adjustments increase (decrease)	0	0		5
Number end of year	5,373	1,079	64,919	6
Number end of year accounted for as follows:				7
In customers' use	4,855	978	57,666	8
In utility's use	24	14	962	9
Inactive transformers on system				10
Locked meters on customers' premises	0			11
In stock	494	87	6,291	12
Total end of year	5,373	1,079	64,919	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				
Sodium Vapor	150	309	210,692	1
Sodium Vapor	250	104	164,008	2
Sodium Vapor	400	1	1,638	3
Total		414	376,338	
Ornamental				
Sodium Vapor	100	44	20,059	4
Sodium Vapor	150	199	135,064	5
Sodium Vapor	250	181	284,227	6
Sodium Vapor	400	30	49,140	7
Total		454	488,490	
Other				
NONE				8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

369-Replaced and installed many new services this past year; especially 500 MCM and 1/o URD services

368-Purchased many 3 phase padmount transformers; which included one 1500 kva. Also installed a generous amount of 600 amp switchgear and 3 phase enclosures in our Industrial Park

355-SMU retired transmission poles when we did a 34.5 kv configuration set up to an Industrial customer. Removed transmission overhead conductors and devices and made poles distribution plant with attached distribution under-build.

367-Retired junction boxes in the Industrial Park. Abandoned/retired URD cable.

373-Installed street lights in new development. We also redid the street light services on Lieg Ave.

364-Increase was due to routine installation of poles for services and the relocation of poles in the Industrial Park

365- Routine extension of primary for new customers

391.1-Electric percentage of purchase of updated hardware and software for our computer system. Also, purchase of replacement handheld meter readers for reading of the electric and water usage.

396-Purchase of new aerial device for new chassis purchased.

367-Installation of URD and junctions in the new area of the Industrial Park

394-Purchase of three trailers and a cable puller.

366-Installation of 4" PVC for new URD services.

392-Purchase of 1998 chassis for the high ranger.

396-retirement of old aerial device that was replaced.

370-\$18,000 for customer's primary metering unit, routine purchases of meters and installation of pedestals.

370-retirement of two metering cabinets and routine retirements of obsolete single and three phase meters

392-purchase of chassis for the high ranger

373-retirements of replaced street lights poles and fixtures that relocated

356-remove 34.5 cable during reconfiguration of electric system

368-routine retirements of pole and pad mount transformers

ELECTRIC OPERATING SECTION FOOTNOTES

365-retirement of 4 kv cables

391.1-retirement of obsolete computer hardware and software

358-conversion of two Industrial customers to 34.5 kv settings

362-decommissioned and retired Sawyer & Depot Substations

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	982,214	1
Total Sewage Operating Revenues	982,214	
Other Operating Revenues		
Forfeited Discounts (631)	4,695	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	4,695	
Total Operating Revenues	986,909	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	415,234	8
Maintenance Expenses (831-834)	68,646	9
Customer Accounting & Collection Expenses (840-843)	27,897	10
Administrative and General Expenses (850-857)	139,440	11
Total Operation and Maintenance Expenses	651,217	
Other Operating Expenses		
Depreciation Expense (403)	91,891	12
Amortization Expense (404)	17,250	13
Taxes (408)	13,845	14
Total Other Operating Expenses	122,986	
Total Operating Expenses	774,203	
NET OPERATING INCOME	212,706	

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	2,811	146,044	626,303	5
Commercial Revenues	379	63,364	205,804	6
Industrial Revenues	37	21,675	60,891	7
Revenues from Public Authorities	49	29,828	88,860	8
Total Measured Service to General Customers (622)	3,276	260,911	981,858	
Service to Public Authorities (623)				
9				
Service to Other Systems (624)				
10				
Other Sewerage Service (625)				
11				
Interdepartmental Service (626)				
	1	75	356	12
Total Sewage Operating Revenues	3,277	260,986	982,214	

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	9,877	4,836	276	1 1

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 discounts forfeited	4,695	1
Total Customers Forfeited Discounts (631)	4,695	
Servicing of Customers Laterals (632):		
NONE		2
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		3
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		4
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		5
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		6
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)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)		1
Power and Fuel for Pumping (821)	7,152	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	408,082	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	415,234	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	47,619	11
Maintenance of Collection System Pumping Equipment (832)	10,645	12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)	10,382	14
Total Maintenance Expenses	68,646	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	19,814	15
Flat Rate Inspections (841)		16
Meter Reading (842)	8,083	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	27,897	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	51,291	19
Office Supplies and Expenses (851)	18,946	20
Outside Services Employed (852)	8,582	21
Insurance Expense (853)	3,726	22
Employees Pensions and Benefits (854)	37,936	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)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	782	24
Miscellaneous General Expenses (856)	1,441	25
Rents (857)	16,736	26
Total Administrative and General Expenses	139,440	
 Total Operation and Maintenance Expenses	651,217	

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)	Amount (c)	
Social Security	Payroll Expenditures	9,523	1
Local and School Tax Equivalent on Meters Charged by Water Department		3,125	2
PSC Remainder Assessment	Prior Year's Revenues	1,197	3
Other (specify): NONE			4
Total tax expense		<u><u>13,845</u></u>	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)	412,446		6
Collecting Mains and Accessories (313)	2,404,191	287,123	7
Interceptor Mains and Accessories (314)	201,175	163,010	8
Force Mains (315)	136,748	18,079	9
Other Collecting System Equipment (316)			10
Total Collection System	3,154,560	468,212	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	5,459		11
Structures and Improvements (321)	265,471	17,000	12
Receiving Wells (322)	1,325		13
Electric Pumping Equipment (323)	174,091	35,938	14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)	1,688		16
Total Collection System Pumping Installations	448,034	52,938	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)	14,472		26
Outfall Sewer Pipes (340)			27

SEWER UTILITY PLANT IN SERVICE (cont.)

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)	155		412,291 6
Collecting Mains and Accessories (313)	7,122		2,684,192 7
Interceptor Mains and Accessories (314)			364,185 8
Force Mains (315)	11,022		143,805 9
Other Collecting System Equipment (316)			0 10
Total Collection System	18,299	0	3,604,473
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	5,459		0 11
Structures and Improvements (321)	132,859		149,612 12
Receiving Wells (322)	1,325		0 13
Electric Pumping Equipment (323)	16,541		193,488 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			1,688 16
Total Collection System Pumping Installations	156,184	0	344,788
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)			14,472 26
Outfall Sewer Pipes (340)			0 27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
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			
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	14,472	0	
GENERAL PLANT			
Land and Land Rights (370)	4,517		29
Structures and Improvements (371)	233,554		30
Office Furniture and Equipment (372)	15,212	5,035	31
Computer Equipment (372.1)	107,734	37,829	32
Transportation Equipment (373)	95,707		33
Other General Equipment (379)	137,614	27,643	34
Other Tangible Property (390)			35
Total General Plant	594,338	70,507	
Total utility plant in service directly assignable	4,211,404	591,657	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	4,211,404	591,657	
OTHER UTILITY PLANT			
Utility Plant Purchased or Sold (391)			37
Utility Plant in Process of Reclassification (392)			38
Utility Plant Leased to Others (393)			39
Property Held for Future Use (394)			40
Construction Work in Progress (395)			41
Utility Plant Acquisition Adjustments (396)			42
Other Utility Plant Adjustments (397)			43
Total Other Utility Plant	0	0	
Common Other Utility Plant Allocated to Sewer Department			44
Total utility plant	4,211,404	591,657	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	14,472
GENERAL PLANT			
Land and Land Rights (370)			4,517 29
Structures and Improvements (371)	119,654		113,900 30
Office Furniture and Equipment (372)	254		19,993 31
Computer Equipment (372.1)	26,382		119,181 32
Transportation Equipment (373)			95,707 33
Other General Equipment (379)	18,342		146,915 34
Other Tangible Property (390)			0 35
Total General Plant	164,632	0	500,213
Total utility plant in service directly assignable	339,115	0	4,463,946
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	339,115	0	4,463,946
OTHER UTILITY PLANT			
Utility Plant Purchased or Sold (391)			0 37
Utility Plant in Process of Reclassification (392)			0 38
Utility Plant Leased to Others (393)			0 39
Property Held for Future Use (394)			0 40
Construction Work in Progress (395)			0 41
Utility Plant Acquisition Adjustments (396)			0 42
Other Utility Plant Adjustments (397)			0 43
Total Other Utility Plant	0	0	0
Common Other Utility Plant Allocated to Sewer Department			0 44
Total utility plant	339,115	0	4,463,946

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)	
Sewer	4.000	2,778	0	0	0	2,778		1
Sewer	6.000	421				421		2
Sewer	8.000	3				3		3
Total Utility		3,202	0	0	0	3,202	0	

SEWER MAINS

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

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	561				561	1
6.000	2,373				2,373	2
8.000	177,509	3,105	430		180,184	3
10.000	14,299	996			15,295	4
12.000	25,410	1,371			26,781	5
15.000	6,218				6,218	6
18.000	10,018	2,166	1,323		10,861	7
24.000	8,064				8,064	8
36.000	3,790		280		3,510	9
Total Utility	248,242	7,638	2,033	0	253,847	

SEWER OPERATING SECTION FOOTNOTES

Sewer Utility Plant in Service (Page S-07)

372.1-sewer percentage of purchase of hardware and upgraded software

313-mains installed for two new developments, replacement of mains on Lieg Ave. and new mains added to the updated siphon system

379-retire old sewer jet

379-purchase of sewer jet and water tank

371-retire old warehouse and sewer lift that was in this building(siphon project took the place of this lift)

321-see note for 371

321-lift station structure for siphon project

323-retirement of equipment from the sewer lift at the warehouse

323-new sewer lift at River Pines subdivision

315-abandoned force main for retired sewer lift

315-addition of new force main for the siphon project

314-this was for the siphon project, which included 8 and 10 inch interceptors, inlet chamber and concrete manhole (this project included a river crossing)

372.1-sewer percentage of the retired hardware and billing software

Sewer Services (Page S-09)

Shawano Municipal Utilities is no longer adding sewer services to plant.

Sewer Mains (Page S-10)

18" mains were on Lieg Ave and the siphon project. These projects were financed thru internal cash flow. SMU is applying for a clean water fund lower interest loan in 1998 to cover the expenses associated with the siphon project. These monies are being applied for thru Foth & Van Dyck

12" mains were by the new Shawano High School. Financed by assessment and customer contributions.

10" mains were by the new Shawano High School. Financed by customer contributions at actual cost.

8" mains were by the River Pines extension. Financed by customer contributions at actual cost.
