



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, 1999

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

Telephone: (715) 526 - 7722

Fax Number: (715) 524 - 3708

E-mail Address: aonesti@shawano.com

Utility employee in charge of correspondence concerning this report:

Name: MR RONALD F JESSE
Title: OPERATIONS SUPERVISOR

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

Telephone: (715) 526 - 7724

Fax Number: (715) 524 - 3708

E-mail Address: rjesse@shawano.com

Utility employee in charge of correspondence concerning this report:

Name: MRS NANCY A SCHAUER
Title: OFFICE MANAGER

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

Telephone: (715) 526 - 7725

Fax Number: (715) 524 - 3708

E-mail Address: nschauer@shawano.com

IDENTIFICATION AND OWNERSHIP

Utility employee in charge of correspondence concerning this report:

Name: MS RHONDA K BUNKE

Title: ACCOUNTANT

Office Address: SHAWANO MUNICIPAL UTILITIES

122 N SAWYER ST

P.O. BOX 436

SHAWANO, WI 54166-0436

Telephone: (715) 526 - 7727

Fax Number: (715) 524 - 3708

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

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: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 1/29/2000

Period covered by most recent audit: 1999

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL M DASHO

Title: GENERAL MANAGER

Office Address: SHAWANO MUNICIPAL UTILITIES

122 N SAWYER ST

P.O. BOX 436

SHAWANO, WI 54166-0436

Telephone: (715) 526 - 7720

Fax Number: (715) 524 - 3708

E-mail Address: ddasho@shawano.com

Name of utility commission/committee: SHAWANO MUNICIPAL UTILITIES COMMISSIONERS

Names of members of utility commission/committee:

MR JUNIOR JAHNKE, VICE PRESIDENT

MR ELMER MARTENS

MR FRANCIS QUINN, SECRETARY

MR WILLIAM H ROSS, PRESIDENT

MR M EUGENE ZEUSKE

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 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 54166-0452

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)	12,313,634	12,706,135	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	10,243,545	10,316,883	2
Depreciation Expense (403)	622,176	585,321	3
Amortization Expense (404-407)	17,250	17,250	4
Taxes (408)	414,975	395,328	5
Total Operating Expenses	11,297,946	11,314,782	
Net Operating Income	1,015,688	1,391,353	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,015,688	1,391,353	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	43,314	45,169	7
Income from Nonutility Operations (417)	(11,133)	9,620	8
Nonoperating Rental Income (418)	40	0	9
Interest and Dividend Income (419)	113,230	175,054	10
Miscellaneous Nonoperating Income (421)	25	75	11
Total Other Income	145,476	229,918	
Total Income	1,161,164	1,621,271	
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	1,161,164	1,621,271	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	53,855	64,400	14
Amortization of Debt Discount and Expense (428)	3,745	4,402	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	18,248	33,341	17
Other Interest Expense (431)	2,546	2,813	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	78,394	104,956	
Net Income	1,082,770	1,516,315	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	13,780,535	11,884,103	20
Balance Transferred from Income (433)	1,082,770	1,516,315	21
Miscellaneous Credits to Surplus (434)	350,832	384,399	22
Miscellaneous Debits to Surplus--Debit (435)	4,098	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	4,754	4,282	25
Total Unappropriated Earned Surplus End of Year (216)	15,205,285	13,780,535	

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):		
FIBER OPTICS DEPARTMENT COMMENCED IN 1998	(11,133)	3
Total (Acct. 417):	(11,133)	
Nonoperating Rental Income (418):		
RENTAL OF OFFICE SPACE FOR TELECOMMUNICATIONS	40	4
Total (Acct. 418):	40	
Interest and Dividend Income (419):		
INTEREST AND DIVIDEND INCOME	113,230	5
Total (Acct. 419):	113,230	
Miscellaneous Nonoperating Income (421):		
WELL PERMITS	25	6
Total (Acct. 421):	25	
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	350,832	9
Total (Acct. 434):	350,832	
Miscellaneous Debits to Surplus (435):		
MISC DEBITS TO SURPLUS	4,098	10
Total (Acct. 435)--Debit:	4,098	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
HANGING OF SEASONAL BANNERS, CHRISTMAS LIGHTS, ETC.	4,754	12
Total (Acct. 439)--Debit:	4,754	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,307	69,934	16,362		89,603	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0		0	2
Payroll	3,024	18,258	4,675		25,957	3
Materials	1,995	8,951	3,788		14,734	4
Taxes					0	5
Other (list by major classes):						
TRANSPORTATION	474	2,936	2,188		5,598	6
Total costs and expenses	5,493	30,145	10,651	0	46,289	
Net income (or loss)	(2,186)	39,789	5,711	0	43,314	

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	807,115	10,506,322	1,000,197	0	12,313,634	1
Less: interdepartmental sales	1,539	54,304	299	0	56,142	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	7,666				7,666	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	41	337	77		455	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	797,869	10,451,681	999,821	0	12,249,371	

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			0	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	0	0	0	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	22,777,704	21,412,103	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,014,813	5,578,783	2
Net Utility Plant	16,762,891	15,833,320	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	16,762,891	15,833,320	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	882,545	685,512	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	56,855	20,388	6
Net Nonutility Property	825,690	665,124	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,641,873	1,291,041	8
Special Funds (125-128)	300,592	304,103	9
Total Other Property and Investments	2,768,155	2,260,268	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	600	600	12
Temporary Cash Investments (136)	1,818,131	2,724,133	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,056,576	1,026,402	15
Other Accounts Receivable (143)	125,756	78,392	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	5,342	11,083	18
Materials and Supplies (151-163)	467,240	317,298	19
Prepayments (165)	112,947	105,625	20
Interest and Dividends Receivable (171)	24,374	34,077	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)	38,196	35,672	23
Total Current and Accrued Assets	3,649,162	4,333,282	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,899	8,644	24
Other Deferred Debits (182-186)	138,973	178,069	25
Total Deferred Debits	143,872	186,713	
Total Assets and Other Debits	23,324,080	22,613,583	

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)	2,384,157	2,384,157	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	15,205,285	13,780,535	28
Total Proprietary Capital	17,589,442	16,164,692	
LONG-TERM DEBT			
Bonds (221-222)	1,074,550	1,125,000	29
Advances from Municipality (223)	0	626,662	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,074,550	1,751,662	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	858,070	863,135	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	39,769	47,628	35
Taxes Accrued (236)	271,195	258,501	36
Interest Accrued (237)	20,760	25,130	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	33,085	32,436	40
Miscellaneous Current and Accrued Liabilities (242)	205,728	62,285	41
Total Current and Accrued Liabilities	1,428,607	1,289,115	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	108,704	51,957	43
Other Deferred Credits (253)	136,941	124,367	44
Total Deferred Credits	245,645	176,324	
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)	2,985,836	3,231,790	49
Total Liabilities and Other Credits	23,324,080	22,613,583	

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)	6,281,972	4,272,880	0	11,749,809	1
Utility Plant Purchased or Sold (102)					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)	42,679	3,376		426,988	7
Total Utility Plant	6,324,651	4,276,256	0	12,176,797	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,272,437	907,317	0	3,835,059	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	1,272,437	907,317	0	3,835,059	
Net Utility Plant	5,052,214	3,368,939	0	8,341,738	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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	1,168,215	825,308	3,585,260		5,578,783	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	114,618	92,197	415,361		622,176	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,919	(9,919)			0	6
Accruals charged other						7
accounts (specify):						8
CLEARED TO TRANSPORTATION	4,159	13,039	54,504		71,702	9
Salvage	1,172	4,667	60,480		66,319	10
Other credits (specify):						11
ADJ SEWER SERV LATERALS WR		4,097			4,097	12
Total credits	129,868	104,081	530,345	0	764,294	13
Debits during year						14
Book cost of plant retired	23,507	22,072	256,084		301,663	15
Cost of removal	2,139	0	24,462		26,601	16
Other debits (specify):						17
NONE					0	18
Total debits	25,646	22,072	280,546	0	328,264	19
Balance End of Year	1,272,437	907,317	3,835,059	0	6,014,813	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):					
FIBER OPTICS PLANT	685,512	197,033		882,545	2
Total Nonutility Property (121)	685,512	197,033	0	882,545	
Less accum. prov. depr. & amort. (122)	20,388	36,467		56,855	3
Net Nonutility Property	665,124	160,566	0	825,690	

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	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	19,246	424,142	0	443,388	296,573	3
Total Electric Utility					443,388	296,573	

Account	Total End of Year	Amount Prior Year	
Electric utility total	443,388	296,573	1
Water utility (154)	20,208	17,917	2
Sewer utility (154)	3,644	2,808	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	467,240	317,298	

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	444	-444	0	1
1992 Bond Fees	8,200	-3301	4,899	2
Total			4,899	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,384,157	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>2,384,157</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	4.80%	850,000	1
1999 REVENUE BOND ISSUE	08/25/1999	05/01/2019	2.64%	224,550	2
Total Bonds (Account 221):				1,074,550	
Total Recquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 1,074,550

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	4.80%	0	1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	258,501	1
Accruals:		
Charged water department expense	108,944	2
Charged electric department expense	290,990	3
Charged sewer department expense	15,040	4
Other (explain):		
Cleared to transportation expense	8,172	5
Total Accruals and other credits	423,146	
Taxes paid during year:		
County, state and local taxes	258,501	6
Social Security taxes	43,097	7
PSC Remainder Assessment	16,526	8
Other (explain):		
Gross Receipts Tax	92,328	9
Total payments and other debits	410,452	
Balance end of year	271,195	

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	9,000	51,800	54,000	6,800	1
1999 REV BOND		2,055	1,077	978	2
Subtotal	9,000	53,855	55,077	7,778	
Advances from Municipality (223)					
1977 GO Bond	2,508	18,248	20,756	0	3
Subtotal	2,508	18,248	20,756	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	13,622	2,491	3,131	12,982	5
WISC DEPT OF REVENUE (INT ON LATE PAY'T)		55	55	0	6
Subtotal	13,622	2,546	3,186	12,982	
Total	25,130	74,649	79,019	20,760	

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	1,371,292	569,005	0	1,291,493	0	3,231,790	1
Add credits during year:							
For Services		58,079				58,079	2
For Mains	17,876					17,876	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
WRITING OFF SERVICE LATERALS CAPITALIZED PRIOR				321,909		321,909	5
Balance End of Year	1,389,168	627,084	0	969,584	0	2,985,836	
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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
BADGER POWER MARKETING AUTHORITY	1,641,873	2
Total (Acct. 124):	1,641,873	
Sinking Funds (125):		
1985 BOND REDEMPTION FUND	58,592	3
1985 BOND RESERVE	242,000	4
Total (Acct. 125):	300,592	
Depreciation Fund (126):		
NONE	0	5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	6
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE	0	7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	67,523	10
Electric	905,556	11
Sewer (Regulated)	83,497	12
Other (specify):		
NONE	0	13
Total (Acct. 142):	1,056,576	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	14
Merchandising, jobbing and contract work	92,226	15
Other (specify):		
POLE ATTACHMENTS	17,693	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):		
AGREED UPON PROCEDURES REPORT (EX-GM)	15,540	17
TAX ROLL RECEIPTS	297	18
Total (Acct. 143):	125,756	
Receivables from Municipality (145):		
MERCHANDISING, JOBBING & CONTRACT WORK	5,342	19
Total (Acct. 145):	5,342	
Prepayments (165):		
PREPAID INSURANCE	15,573	20
PREPAID GROSS RECEIPTS TAX	97,374	21
Total (Acct. 165):	112,947	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
UNAMORTIZED BALANCE OF INVESTMENT IN WOLF TREATMENT PLANT	86,242	23
Total (Acct. 183):	86,242	
Clearing Accounts (184):		
NONE	0	24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED BALANCE OF DEMAND SIDE MANAGEMENT	52,731	26
Total (Acct. 186):	52,731	
Payables to Municipality (233):		
NONE	0	27
Total (Acct. 233):	0	
Other Deferred Credits (253):		
EMPLOYEE ACCRUED COMPENSATED ABSCENCES-SICK LEAVE	136,941	28
Total (Acct. 253):	136,941	

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	6,077,501	11,231,708	4,349,496	0	21,658,705	1
Materials and Supplies	19,062	369,980	3,226	0	392,268	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,220,326	3,710,159	866,312	0	5,796,797	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,380,230	598,044	1,130,538	0	3,108,812	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,496,007	7,293,485	2,355,872	0	13,145,364	
Net Operating Income	285,982	586,296	143,410	0	1,015,688	8
Net Operating Income as a percent of Average Net Rate Base						
	8.18%	8.04%	6.09%	N/A	7.73%	

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	2,384,157	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	14,492,910	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	16,877,067	
Net Income		
Net Income	1,082,770	5
 Percent Return on Proprietary Capital	 6.42%	

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

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

At a special commission meeting held October 1, 1999 the Shawano Municipal Utilities commissioners motioned and seconded to pay the City of Shawano the balance of the general obligation debt on Friday, October 8, 1999. Therefore, the principal payment at year end was zero.

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

In a letter dated 5/12/99, the Public Service Commission informed Shawano Municipal Utilities how to write off Demand Side Management Programs that were expensed in prior years. The letter also stated that all future expenditures should be deferred into account 186.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 13, 2000

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

1999 Analytical Review DWCCA-5350-ELE

Dear Ms. Bunke:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 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 services additions and retirements to the Water Services schedule. They appear to be replacements, but no schedule note was provided regarding financing. Please include a schedule note explaining financing in the future.
2. The schedule note for Water Mains, Page W-17, indicates that the mains added in 1999 were financed by internal operation monies. However, mains contributions are reported in Account 271, Contributions in Aid of Construction. Please indicate who contributed this amount and the basis of the contribution.
3. Total Electric Sales Expense, Page E-03, increase over 15% and \$10,000 from the prior year without explanation as requested in the schedule head note. Please provide a brief explanation and follow this procedure in the future.

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) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\5350.doc

cc: Mr. William H. Ross, President

REsponse received 1/16/01:

1. Service replacements funded by internal operation monies.
 2. Contribution from Shawano Lake Sanitary District for joint water main connection.
 3. a/c 913 increased due to write off of demand side management expense for years 1993-1997. Letter from Electric Division provided see file.
- ele
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	793,919	1
Total Sales of Water	793,919	
Other Operating Revenues		
Forfeited Discounts (470)	2,380	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	3,150	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,666	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	13,196	
Total Operating Revenues	807,115	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	9,511	8
Pumping Expenses (620-633)	59,613	9
Water Treatment Expenses (640-652)	5,723	10
Transmission and Distribution Expenses (660-678)	63,142	11
Customer Accounts Expenses (901-905)	32,097	12
Sales Expenses (910)	210	13
Administrative and General Expenses (920-932)	127,274	14
Total Operation and Maintenance Expenses	297,570	
Other Operating Expenses		
Depreciation Expense (403)	114,618	15
Amortization Expense (404-407)	0	16
Taxes (408)	108,945	17
Total Other Operating Expenses	223,563	
Total Operating Expenses	521,133	
NET OPERATING INCOME	285,982	

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	2,908	152,782	283,103	4
Commercial	400	73,142	88,427	5
Industrial	41	245,825	146,937	6
Total Metered Sales to General Customers (461)	3,349	471,749	518,467	
Private Fire Protection Service (462)	36		24,954	7
Public Fire Protection Service (463)	1		223,960	8
Other Sales to Public Authorities (464)	58	21,246	24,999	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	5	1,234	1,539	12
Total Sales of Water	3,449	494,229	793,919	

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		0 1
Total		0	0

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	223,960	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	0	4
Total Public Fire Protection Service (463)	223,960	
Forfeited Discounts (470):		
Customer late payment charges	2,380	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	2,380	
Miscellaneous Service Revenues (471):		
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENT FROM WATER PROPERTY-CELLCOM & MARCUS CABLE	3,150	8
Total Rents from Water Property (472)	3,150	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,666	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	7,666	
Amortization of Construction Grants (475):		
NONE	0	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)	9,511	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	9,511	
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)	38,439	17
Pumping Labor and Expenses (624)	10,585	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	3,317	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	2,500	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	4,772	25
Total Pumping Expenses	59,613	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	2,095	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)	3,054	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)	574	33
Total Water Treatment Expenses	5,723	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	370	34
Storage Facilities Expenses (661)	2,857	35
Transmission and Distribution Lines Expenses (662)	6,947	36
Meter Expenses (663)	6,787	37
Customer Installations Expenses (664)	5,550	38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	14	42
Maintenance of Distribution Reservoirs and Standpipes (672)		43
Maintenance of Transmission and Distribution Mains (673)	16,209	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	9,168	46
Maintenance of Meters (676)		47
Maintenance of Hydrants (677)	15,240	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	63,142	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	476	50
Meter Reading Labor (902)	9,123	51
Customer Records and Collection Expenses (903)	22,457	52
Uncollectible Accounts (904)	41	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	32,097	
 SALES EXPENSES		
Sales Expenses (910)	210	55
Total Sales Expenses	210	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	49,997	56
Office Supplies and Expenses (921)	11,244	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	3,204	59
Property Insurance (924)	750	60
Injuries and Damages (925)	1,375	61
Employee Pensions and Benefits (926)	35,311	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)	1,789	64
Miscellaneous General Expenses (930)	14,833	65
Rents (931)		66
Maintenance of General Plant (932)	12,349	67
Total Administrative and General Expenses	127,274	
 Total Operation and Maintenance Expenses	 297,570	

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		102,330	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,254	2
Net property tax equivalent		99,076	
Social Security	PAYROLL EXPENSES	9,388	3
PSC Remainder Assessment	REVENUES	1,050	4
Other (specify): CLEARED TO TRANSPORTATION EXP	BASED ON PLANT ACCT W392	(569)	5
Total tax expense		108,945	

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		0.270000				3
County tax rate	mills		7.687000				4
Local tax rate	mills		12.342000				5
School tax rate	mills		11.019000				6
Voc. school tax rate	mills		1.811000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.129000				10
Less: state credit	mills		1.880000				11
Net tax rate	mills		31.249000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		12.342000				14
Combined School Tax Rate	mills		12.830000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.172000				17
Total Tax Rate	mills		33.129000				18
Ratio of Local and School Tax to Total	dec.		0.759818				19
Total tax net of state credit	mills		31.249000				20
Net Local and School Tax Rate	mills		23.743543				21
Utility Plant, Jan. 1	\$	6,125,318	6,125,318				22
Materials & Supplies	\$	17,917	17,917				23
Subtotal	\$	6,143,235	6,143,235				24
Less: Plant Outside Limits	\$	338,802	338,802				25
Taxable Assets	\$	5,804,433	5,804,433				26
Assessment Ratio	dec.		0.742500				27
Assessed Value	\$	4,309,792	4,309,792				28
Net Local & School Rate	mills		23.743543				29
Tax Equiv. Computed for Current Year	\$	102,330	102,330				30
Tax Equivalent per 1994 PSC Report	\$	92,236					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	102,330					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)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	41,201		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	6,083	37,359	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	47,284	37,359	
PUMPING PLANT			
Land and Land Rights (320)	10,920		12
Structures and Improvements (321)	48,712	6,861	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0	30,924	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	174,995	124,054	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	234,627	161,839	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,901	5,532	23
Total Water Treatment Plant	6,901	5,532	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,747		24
Structures and Improvements (341)	0		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)			43,442	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	84,643	
PUMPING PLANT				
Land and Land Rights (320)			10,920	12
Structures and Improvements (321)	548	(2,170)	52,855	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			30,924	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	14,674		284,375	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	15,222	(2,170)	379,074	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,433	23
Total Water Treatment Plant	0	0	12,433	
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)	202,976		26
Transmission and Distribution Mains (343)	3,635,277	66,037	27
Fire Mains (344)	0		28
Services (345)	649,002	20,953	29
Meters (346)	369,154	55,222	30
Hydrants (348)	362,127	4,780	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,221,283	146,992	
GENERAL PLANT			
Land and Land Rights (389)	4,517		33
Structures and Improvements (390)	123,382	1,538	34
Office Furniture and Equipment (391)	16,078	2,820	35
Computer Equipment (391.1)	82,462	11,412	36
Transportation Equipment (392)	32,306	18,102	37
Stores Equipment (393)	4,985		38
Tools, Shop and Garage Equipment (394)	25,666	541	39
Laboratory Equipment (395)	4,740		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	51,460	1,649	42
SCADA Equipment (397.1)	17,339	44,665	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	362,935	80,727	
Total utility plant in service directly assignable	5,873,030	432,449	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,873,030	432,449	

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)			202,976 26
Transmission and Distribution Mains (343)	1,885		3,699,429 27
Fire Mains (344)			0 28
Services (345)	400		669,555 29
Meters (346)			424,376 30
Hydrants (348)	1,635		365,272 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,920	0	5,364,355
GENERAL PLANT			
Land and Land Rights (389)			4,517 33
Structures and Improvements (390)			124,920 34
Office Furniture and Equipment (391)			18,898 35
Computer Equipment (391.1)			93,874 36
Transportation Equipment (392)	3,922		46,486 37
Stores Equipment (393)		2,170	7,155 38
Tools, Shop and Garage Equipment (394)	443		25,764 39
Laboratory Equipment (395)			4,740 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			53,109 42
SCADA Equipment (397.1)			62,004 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	4,365	2,170	441,467
Total utility plant in service directly assignable	23,507	0	6,281,972
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	23,507	0	6,281,972

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)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	39,929	2.94%	1,211	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	1,735	1.77%	438	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	41,664		1,649	
PUMPING PLANT				
Structures and Improvements (321)	44,639	2.43%	1,208	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0	10.00%	1,546	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	85,718	4.42%	10,152	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	130,357		12,906	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	6,634	6.00%	580	17
Total Water Treatment Plant	6,634		580	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	85,053	1.86%	3,775	19
Transmission and Distribution Mains (343)	314,678	0.93%	34,106	20
Fire Mains (344)	0			21
Services (345)	176,661	2.09%	13,779	22
Meters (346)	159,696	5.00%	19,838	23
Hydrants (348)	49,033	1.59%	5,783	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	785,121		77,281	

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					41,140	4
315					0	5
316					2,173	6
317					0	7
	0	0	0	0	43,313	
321	548			(1,033)	44,266	8
322					0	9
323					1,546	10
324					0	11
325	14,674				81,196	12
326					0	13
327					0	14
328					0	15
	15,222	0	0	(1,033)	127,008	
331					0	16
332					7,214	17
	0	0	0	0	7,214	
341					0	18
342					88,828	19
343	1,885	2,024			344,875	20
344					0	21
345	400				190,040	22
346					179,534	23
348	1,635	115			53,066	24
349					0	25
	3,920	2,139	0	0	856,343	

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)	25,067	2.27%	2,818	26
Office Furniture and Equipment (391)	6,181	5.88%	1,028	27
Computer Equipment (391.1)	72,043	25.00%	21,831	28
Transportation Equipment (392)	22,733	10.56%	4,160	29
Stores Equipment (393)	3,708	5.88%	357	30
Tools, Shop and Garage Equipment (394)	16,341	5.88%	1,512	31
Laboratory Equipment (395)	545	5.88%	279	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	51,460	9.09%	1,649	34
SCADA Equipment (397.1)	6,361	6.67%	2,646	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	204,439		36,280	
Total accum. prov. directly assignable	1,168,215		128,696	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,168,215		 128,696	

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					27,885	26
391					7,209	27
391.1					93,874	28
392	3,922		1,139		24,110	29
393				1,033	5,098	30
394	443		33		17,443	31
395					824	32
396					0	33
397					53,109	34
397.1					9,007	35
398					0	36
399					0	37
	4,365	0	1,172	1,033	238,559	
	23,507	2,139	1,172	0	1,272,437	
					0	38
	23,507	2,139	1,172	0	1,272,437	

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			42,347	42,347	1
February			36,904	36,904	2
March			40,753	40,753	3
April			42,838	42,838	4
May			47,532	47,532	5
June			51,427	51,427	6
July			51,849	51,849	7
August			50,073	50,073	8
September			46,552	46,552	9
October			44,080	44,080	10
November			42,260	42,260	11
December			41,805	41,805	12
Total for year	0	0	538,420	538,420	
Less: Measured or estimated water used in main flushing and water treatment during year				2,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				536,420	16
Less: Water sold				494,229	17
Losses and unaccounted for				42,191	18
Percent unaccounted for to the nearest whole percent (%)				8%	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				2,092	21
Date of maximum: 6/20/1999					22
Cause of maximum:					23
FLUSHING HYDRANTS ON THE SYSTEM & DRIER CONDITIONS					
Minimum gallons pumped by all methods in any one day during reporting year				867	24
Date of minimum: 1/26/1999					25
Total KWH used for pumping for the year				672,996	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	930,000	Yes	1
WAUKECHON ROAD & BIRCHHILL	6	250	20	839,000	Yes	2
CTY HWY B	7	250	20	891,000	Yes	3
CTY HWY B	8	234	16	1,339,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	1
Location	N4856 WAUKECHON RD	N4856 WAUKECHON RD	N4856 WAUKECHON RD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FM	FM	ITT AC	5
Year Installed	1972	1972	1998	6
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	7
Actual Capacity (gpm)	1,350	1,550	1,800	8
Pump Motor or Standby Engine Mfr	WESCO	MARATHON	GENERAL ELECTRIC	9 10
Year Installed	1972	1996	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5	WELL #6	WELL #7	14
Location	N4864 WAUKECHON RD	BIRCH HILL LANE	W6824 CTY RD B	15
Purpose	P	P	P	16
Destination	R	R	D	17
Pump Manufacturer	GOULD	GOULD	FM	18
Year Installed	1999	1992	1994	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	680	650	675	21
Pump Motor or Standby Engine Mfr	WESCO	WESCO	WESCO	22 23
Year Installed	1984	1984	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	50	60	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #8			1
Location	W6570 CTY RD B			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	FM			5
Year Installed	1999			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	950			8
Pump Motor or Standby Engine Mfr	U S ELECTRIC			10
Year Installed	1999			11
Type	ELECTRIC			12
Horsepower	75			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1973	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	0	208	0	944	1	
M	D	4.000	26,352	0	1,327	0	25,025	2	
A	D	6.000	67,761	0	0	0	67,761	3	
M	D	6.000	47,182	45	0	0	47,227	4	
M	D	8.000	30,870	1,345	0	0	32,215	5	
M	S	8.000	70	0	0	0	70	6	
A	D	10.000	6,584	0	0	0	6,584	7	
A	S	10.000	20	0	0	0	20	8	
M	D	10.000	23,090	0	0	0	23,090	9	
M	S	10.000	10	0	0	0	10	10	
P	D	10.000	5,401	0	0	0	5,401	11	
A	D	12.000	1,821	0	0	0	1,821	12	
A	S	12.000	1,080	80	0	0	1,160	13	
M	D	12.000	37,711	360	0	0	38,071	14	
M	T	12.000	720	0	0	0	720	15	
P	D	12.000	4,748	0	0	0	4,748	16	
P	T	12.000	3,240	0	0	0	3,240	17	
M	D	14.000	3,217	0	0	0	3,217	18	
M	T	14.000	2,290	0	0	0	2,290	19	
M	D	18.000	0	0	0	0	0	20	
M	S	18.000	55	0	0	0	55	21	
Total Within Municipality			263,374	1,830	1,535	0	263,669		
M	D	10.000	1,174	0	0	0	1,174	22	
M	D	12.000	4,297	0	0	0	4,297	23	
Total Outside of Municipality			5,471	0	0	0	5,471		
Total Utility			268,845	1,830	1,535	0	269,140		

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	3,055	16	20	0	3,051		1
M	1.000	60	4	0	0	64		2
M	1.500	36	1	1	0	36		3
M	2.000	46	0	0	0	46		4
M	3.000	6	0	0	0	6		5
M	4.000	5	0	0	0	5		6
M	6.000	16	0	0	0	16		7
M	8.000	17	0	0	0	17		8
Total Utility		3,241	21	21	0	3,241	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	48	0	0	3,217	304	1
0.750	83	7	0	0	90	19	2
1.000	75	7	0	0	82	18	3
1.500	48	0	0	0	48	9	4
2.000	58	3	0	0	61	2	5
3.000	15	1	0	0	16	0	6
4.000	10	0	0	0	10	2	7
6.000	3	1	0	0	4	3	8
Total:	3,461	67	0	0	3,528	357	

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	2,873	258	17	16	3	50	3,217	1
0.750	32	32	3	5	0	18	90	2
1.000	3	54	11	11	0	3	82	3
1.500	0	33	2	3	0	10	48	4
2.000	0	19	4	15	2	21	61	5
3.000	0	2	0	5	0	9	16	6
4.000	0	2	2	2	0	4	10	7
6.000	0	0	2	1	0	1	4	8
Total:	2,908	400	41	58	5	116	3,528	

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	328	2	2		328	2
Total Fire Hydrants	334	2	2	0	334	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	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: 501
 Number of distribution system valves end of year: 2,518
 Number of distribution valves operated during year: 1,259

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Water Utility Plant Accts #321 & #393 were adjusted for the reclassification of the water percentage of the warehouse shelving from 321 to 393.

#325 additions - Reservoir-Booster pump and electric panel = \$59,696

Well #5-refurbished equipment = \$18,431

Well #8-Aquastream and motor upgrade = \$45,927

Water Mains (Page W-17)

The additional 1830 ft of mains was funded through internal operation monies.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	10,449,729	1
Total Sales of Electricity	10,449,729	
Other Operating Revenues		
Forfeited Discounts (450)	17,370	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	36,848	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,375	7
Total Other Operating Revenues	56,593	
Total Operating Revenues	10,506,322	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	8,588,370	8
Transmission Expenses (560-573)	2,612	9
Distribution Expenses (580-598)	229,157	10
Customer Accounts Expenses (901-905)	80,343	11
Sales Expenses (911-916)	34,034	12
Administrative and General Expenses (920-932)	279,159	13
Total Operation and Maintenance Expenses	9,213,675	
Other Expenses		
Depreciation Expense (403)	415,361	14
Amortization Expense (404-407)	0	15
Taxes (408)	290,990	16
Total Other Expenses	706,351	
Total Operating Expenses	9,920,026	
NET OPERATING INCOME	586,296	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	17,370	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	17,370	
Miscellaneous Service Revenues (451):		
NONE	0	3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY-POLE CONTACTS FOR TELEPHONE, CABLE TV & FIBER OPTICS	36,848	5
Total Rent from Electric Property (454)	36,848	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES-CITY PART OF SALES TAX	2,375	7
Total Other Electric Revenues (456)	2,375	

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)	8,588,370	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	8,588,370	
Total Power Production Expenses	8,588,370	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	828	37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)	1,638	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)	146	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	2,612	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	14,802	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)	18,355	52
Overhead Line Expenses (583)	14,387	53
Underground Line Expenses (584)	31,353	54
Street Lighting and Signal System Expenses (585)	6,022	55
Meter Expenses (586)	(4,007)	56
Customer Installations Expenses (587)	3,088	57
Miscellaneous Distribution Expenses (588)	8,729	58
Rents (589)	919	59
Maintenance Supervision and Engineering (590)	2,270	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	4,869	62
Maintenance of Overhead Lines (593)	83,199	63
Maintenance of Underground Lines (594)	11,594	64
Maintenance of Line Transformers (595)	11,824	65
Maintenance of Street Lighting and Signal Systems (596)	17,871	66
Maintenance of Meters (597)	3,882	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	229,157	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	868	69
Meter Reading Expenses (902)	31,825	70
Customer Records and Collection Expenses (903)	47,312	71
Uncollectible Accounts (904)	338	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	80,343	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	34,034	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	34,034	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	88,736	78
Office Supplies and Expenses (921)	22,408	79
Administrative Expenses Transferred -- Credit (922)	0	80
Outside Services Employed (923)	7,710	81
Property Insurance (924)	4,499	82
Injuries and Damages (925)	3,411	83
Employee Pensions and Benefits (926)	96,029	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	36,054	87
Rents (931)		88
Maintenance of General Plant (932)	20,312	89
Total Administrative and General Expenses	279,159	
 Total Operation and Maintenance Expenses	9,213,675	

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		168,866	1
Social Security	PAYROLL EXPENSES	23,249	2
Wisconsin Gross Receipts Tax	PREPAID FROM PRIOR YEAR PAYMENTS	92,328	3
PSC Remainder Assessment	REVENUES	14,150	4
Other (specify): CLEARED TO TRANSP EXP	BASED ON PLANT VALUES IN ACCTS 392 & 396	(7,603)	5
Total tax expense		<u>290,990</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		0.270000				3
County tax rate	mills		7.687000				4
Local tax rate	mills		12.342000				5
School tax rate	mills		11.019000				6
Voc. school tax rate	mills		1.811000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.129000				10
Less: state credit	mills		1.880000				11
Net tax rate	mills		31.249000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		12.342000				14
Combined School Tax Rate	mills		12.830000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.172000				17
Total Tax Rate	mills		33.129000				18
Ratio of Local and School Tax to Total	dec.		0.759818				19
Total tax net of state credit	mills		31.249000				20
Net Local and School Tax Rate	mills		23.743543				21
Utility Plant, Jan. 1	\$	10,835,950	10,835,950				22
Materials & Supplies	\$	296,574	296,574				23
Subtotal	\$	11,132,524	11,132,524				24
Less: Plant Outside Limits	\$	1,553,985	1,553,985				25
Taxable Assets	\$	9,578,539	9,578,539				26
Assessment Ratio	dec.		0.742500				27
Assessed Value	\$	7,112,065	7,112,065				28
Net Local & School Rate	mills		23.743543				29
Tax Equiv. Computed for Current Year	\$	168,866	168,866				30
Tax Equivalent per 1994 PSC Report	\$	164,729					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	168,866					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)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	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)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	150,612		29
Overhead Conductors and Devices (356)	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	395,104	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	26,327		34
Structures and Improvements (361)	81,226	2,500	35
Station Equipment (362)	1,229,080	516,685	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	794,698	6,350	38
Overhead Conductors and Devices (365)	1,249,142	5,261	39
Underground Conduit (366)	359,327	114,802	40
Underground Conductors and Devices (367)	1,443,618	115,171	41
Line Transformers (368)	1,696,438	140,336	42
Services (369)	628,170	47,219	43
Meters (370)	671,762	48,681	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	732,549	45,587	47
Total Distribution Plant	8,912,337	1,042,592	
GENERAL PLANT			
Land and Land Rights (389)	21,780		48
Structures and Improvements (390)	482,210	3,385	49
Office Furniture and Equipment (391)	37,877	6,204	50
Computer Equipment (391.1)	161,450	65,630	51
Transportation Equipment (392)	159,014	70,721	52
Stores Equipment (393)	21,478	2,070	53
Tools, Shop and Garage Equipment (394)	93,483	8,461	54
Laboratory Equipment (395)	53,816		55
Power Operated Equipment (396)	272,252	89,596	56
Communication Equipment (397)	102,806	3,627	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)			150,612 29
Overhead Conductors and Devices (356)			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	0	0	395,104
DISTRIBUTION PLANT			
Land and Land Rights (360)			26,327 34
Structures and Improvements (361)			83,726 35
Station Equipment (362)	124,305		1,621,460 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	2,561		798,487 38
Overhead Conductors and Devices (365)	2,950		1,251,453 39
Underground Conduit (366)			474,129 40
Underground Conductors and Devices (367)	8,410		1,550,379 41
Line Transformers (368)	20,032		1,816,742 42
Services (369)	2,476		672,913 43
Meters (370)	3,294		717,149 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	4,402		773,734 47
Total Distribution Plant	168,430	0	9,786,499
GENERAL PLANT			
Land and Land Rights (389)			21,780 48
Structures and Improvements (390)			485,595 49
Office Furniture and Equipment (391)			44,081 50
Computer Equipment (391.1)			227,080 51
Transportation Equipment (392)	35,376		194,359 52
Stores Equipment (393)			23,548 53
Tools, Shop and Garage Equipment (394)	2,658		99,286 54
Laboratory Equipment (395)			53,816 55
Power Operated Equipment (396)	49,620		312,228 56
Communication Equipment (397)			106,433 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)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,406,166	249,694	
Total utility plant in service directly assignable	10,713,607	1,292,286	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	10,713,607	1,292,286	

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	87,654	0	1,568,206
Total utility plant in service directly assignable	256,084	0	11,749,809
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	256,084	0	11,749,809

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)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	59,035	3.29%	4,955	22
Overhead Conductors and Devices (356)	57,115	3.29%	7,129	23
Underground Conduit (357)	27	2.50%	18	24
Underground Conductors and Devices (358)	1,491	3.67%	994	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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
352					0	19
353					0	20
354					0	21
355					63,990	22
356					64,244	23
357					45	24
358					2,485	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)	0			26
Total Transmission Plant	117,668		13,096	
DISTRIBUTION PLANT				
Structures and Improvements (361)	58,083	2.50%	2,062	27
Station Equipment (362)	401,026	2.86%	40,763	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	376,235	4.17%	33,218	30
Overhead Conductors and Devices (365)	435,952	3.33%	41,635	31
Underground Conduit (366)	60,548	2.50%	10,418	32
Underground Conductors and Devices (367)	464,331	3.67%	54,940	33
Line Transformers (368)	378,158	3.57%	62,710	34
Services (369)	238,423	5.43%	35,324	35
Meters (370)	176,651	3.33%	23,125	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	209,851	5.00%	37,657	39
Total Distribution Plant	2,799,258		341,852	
GENERAL PLANT				
Structures and Improvements (390)	107,960	2.94%	14,227	40
Office Furniture and Equipment (391)	22,087	9.09%	3,725	41
Computer Equipment (391.1)	101,511	12.50%	24,283	42
Transportation Equipment (392)	113,590	10.00%	18,836	43
Stores Equipment (393)	14,468	5.00%	1,126	44
Tools, Shop and Garage Equipment (394)	49,982	6.67%	6,429	45
Laboratory Equipment (395)	16,343	5.00%	2,691	46
Power Operated Equipment (396)	191,522	11.25%	35,668	47
Communication Equipment (397)	50,871	7.55%	7,932	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	668,334		114,917	
Total accum. prov. directly assignable	3,585,260		469,865	

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
	0	0	0	0	130,764	
361					60,145	27
362	124,305	17,472	33,075		333,087	28
363					0	29
364	2,561	2,901	1,740		405,731	30
365	2,950	1,110	4,513		478,040	31
366					70,966	32
367	8,410	122			510,739	33
368	20,032				420,836	34
369	2,476	1,770	1,553		271,054	35
370	3,294		2,222		198,704	36
371					0	37
372					0	38
373	4,402	1,087			242,019	39
	168,430	24,462	43,103	0	2,991,321	
390					122,187	40
391					25,812	41
391.1					125,794	42
392	35,376		7,178		104,228	43
393					15,594	44
394	2,658		199		53,952	45
395			0		19,034	46
396	49,620		10,000		187,570	47
397					58,803	48
398					0	49
399					0	50
	87,654	0	17,377	0	712,974	
	256,084	24,462	60,480	0	3,835,059	

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	0		51
Total accum. prov. for depreciation	<u><u>3,585,260</u></u>		<u><u>469,865</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
	256,084	24,462	60,480	0	3,835,059

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)		52.44	2
14.4/24.9 kV (25kV)		0.00	3
Other:			
NONE		0.00	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		0.00	5
7.2/12.5 kV (12kV)		29.95	6
14.4/24.9 kV (25kV)		0.00	7
Other:			
NONE		0.00	8
Transmission System			
34.5 kV		7.03	9
69 kV		0.00	10
115 kV		0.00	11
138 kV		0.00	12
Other:			
NONE		0.00	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	678	12
Total	700	13
Total customers on rural lines at end of year	700	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	33,598	Monday	01/04/1999	18:00	20,564	1
February	02	31,985	Friday	02/05/1999	09:00	18,606	2
March	03	32,172	Wednesday	03/24/1999	10:00	20,464	3
April	04	32,258	Tuesday	04/06/1999	11:00	19,608	4
May	05	34,253	Friday	05/14/1999	15:00	20,146	5
June	06	37,029	Friday	06/11/1999	15:00	20,894	6
July	07	38,770	Friday	07/30/1999	16:00	22,661	7
August	08	37,867	Friday	08/27/1999	16:00	21,706	8
September	09	37,229	Thursday	09/02/1999	15:00	19,646	9
October	10	32,966	Tuesday	10/19/1999	11:00	20,228	10
November	11	32,624	Tuesday	11/23/1999	10:00	19,008	11
December	12	34,589	Tuesday	12/21/1999	09:00	19,954	12
Total		415,340				243,485	

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	243,485	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	243,485	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	238,537	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	238,537	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	4,948	27
Total Energy Losses	4,948	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.0322%	29
Total Disposition of Energy	243,485	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	3,829	30,647	1
Total Sales for Residential Sales		3,829	30,647	
Commercial & Industrial				
COMMERCIAL	CG-1	1,000	16,042	2
INTERMEDIATE	CP-1	85	20,836	3
LARGE POWER	CP-2	23	37,314	4
INDUSTRIAL TOD	CP-3	4	131,633	5
INTERDEPARTMENTAL	MP-1	27	975	6
Total Sales for Commercial & Industrial		1,139	206,800	
Public Street & Highway Lighting				
FIELD LIGHTING	FL-1	1	60	7
PUBLIC STREET & HIGHWAY LIGHTING	MS-1	64	1,030	8
Total Sales for Public Street & Highway Lighting		65	1,090	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		5,033	238,537	

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)	
		1,863,526	(82,529)	1,780,997	1
0	0	1,863,526	(82,529)	1,780,997	
		1,095,009	(43,160)	1,051,849	2
5,538	66,454	1,115,789	(53,106)	1,062,683	3
8,800	105,605	1,759,972	(96,030)	1,663,942	4
18,831	225,967	5,073,617	(358,037)	4,715,580	5
		56,840	(2,536)	54,304	6
33,169	398,026	9,101,227	(552,869)	8,548,358	
63	752	6,362	(120)	6,242	7
		117,320	(3,188)	114,132	8
63	752	123,682	(3,308)	120,374	
				0	9
0	0	0	0	0	
33,232	398,778	11,088,435	(638,706)	10,449,729	

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	Substation				5
Total of 12 Monthly Maximum Demands -- kW	415,340				6
Average load factor	80.3056%				7
Total Cost of Purchased Power	8,588,370				8
Average cost per kWh	0.0353				9
On-Peak Hours (if applicable)	2.81				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	7,187	13,377			12
February	6,915	11,691			13
March	7,831	12,632			14
April	7,515	12,095			15
May	6,989	13,157			16
June	8,144	12,750			17
July	8,688	13,972			18
August	8,218	13,488			19
September	7,383	12,263			20
October	7,261	12,967			21
November	7,231	11,777			22
December	7,950	12,004			23
Total kWh (000)	91,312	152,173			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	1/1/1999 7	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	NONE				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)
NONE							
Total							<u>0</u>
							1

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated 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)	
Name of Substation	Ind 1&2	Lincoln I	Wescott	West	1
Voltage--High Side	34,500	34,500	34,500	34,500	2
Voltage--Low Side	12,470	12,470	12,470	12,470	3
Num. Main Transformers in Operation	2	1	1	1	4
Capacity of Transformers in kVA	10,500	10,500	9,375	10,500	5
Number of Spare Transformers on Hand	0	0	0	0	6
15-Minute Maximum Demand in kW	13,727	8,488	7,235	5,580	7
Dt and Hr of Such Maximum Demand	07/07/1999 14:00	09/03/1999 14:00	11/18/1999 10:00	10/20/1999 17:00	8 9
Kwh Output	74,992	33,703	28,858	3,757	10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					23
Voltage--High Side					24
Voltage--Low Side					25
Num. of Main Transformers in Operation					26
Capacity of Transformers in kVA					27
Number of Spare Transformers on Hand					28
15-Minute Maximum Demand in kW					29
Dt and Hr of Such Maximum Demand					30
Kwh Output					31

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	5,232	1,091	72,347	1
Acquired during year	306	37	6,132	2
Total	5,538	1,128	78,479	3
Retired during year	70	20	1,054	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
Number end of year	5,468	1,108	77,425	6
Number end of year accounted for as follows:				7
In customers' use	5,032	1,020	60,472	8
In utility's use	26	14	962	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises	0			11
In stock	410	74	15,991	12
Total end of year	5,468	1,108	77,425	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	307	211,890	1
Sodium Vapor	250	104	162,760	2
Sodium Vapor	400	1	1,803	3
Total		412	376,453	
Ornamental				
Sodium Vapor	100	27	21,264	4
Sodium Vapor	150	214	147,890	5
Sodium Vapor	250	274	429,152	6
Sodium Vapor	400	31	55,893	7
Total		546	654,199	
Other				
NONE				8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Acct 366 - There were two very large projects on Cty Hwy B where we installed 33,000 ft of 2 to 4 inch conduit.

Acct 363 - Lincoln substation retired old equipment

Acct 362 - New Padmounted equipment was installed at Lincoln substatio

Acct 368 - Purchased 37 pad mounted transformers including a 34.5 kV 1500 kva transformer

Acct 367 - Installed more than 28,000 ft of primary including 11,000 ft of 34.5 kV URD for Cty Hwy B and corresponding switchgear

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	995,988	1
Total Sewage Operating Revenues	995,988	
Other Operating Revenues		
Forfeited Discounts (631)	4,209	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	4,209	
Total Operating Revenues	1,000,197	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	445,167	8
Maintenance Expenses (831-834)	114,284	9
Customer Accounting & Collection Expenses (840-843)	32,186	10
Administrative and General Expenses (850-857)	140,663	11
Total Operation and Maintenance Expenses	732,300	
Other Operating Expenses		
Depreciation Expense (403)	92,197	12
Amortization Expense (404)	17,250	13
Taxes (408)	15,040	14
Total Other Operating Expenses	124,487	
Total Operating Expenses	856,787	
NET OPERATING INCOME	143,410	

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	2,847	150,008	612,965	5
Commercial Revenues	374	63,908	195,644	6
Industrial Revenues	33	43,748	113,240	7
Revenues from Public Authorities	50	26,738	73,840	8
Total Measured Service to General Customers (622)	3,304	284,402	995,689	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)				
Interdepartmental Service (626)	1	58	299	12
Total Sewage Operating Revenues	3,305	284,460	995,988	

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)	1
CITY OF SHAWANO	8,439	1,176	111	11	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 late payment charges	4,209	1
Other (specify):		
NONE	0	2
Total Customers Forfeited Discounts (631)	4,209	
Servicing of Customers Laterals (632):		
NONE	0	3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE	0	4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE	0	5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE	0	6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE	0	7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	294	1
Power and Fuel for Pumping (821)	10,962	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)	433,911	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	445,167	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	93,844	11
Maintenance of Collection System Pumping Equipment (832)	6,560	12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)	13,880	14
Total Maintenance Expenses	114,284	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	23,024	15
Flat Rate Inspections (841)		16
Meter Reading (842)	9,085	17
Uncollectible Accounts (843)	77	18
Total Customer Accounting & Collection Expenses	32,186	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	54,155	19
Office Supplies and Expenses (851)	15,322	20
Outside Services Employed (852)	4,610	21
Insurance Expense (853)	2,298	22
Employees Pensions and Benefits (854)	37,205	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)		24
Miscellaneous General Expenses (856)	12,619	25
Rents (857)	14,454	26
Total Administrative and General Expenses	140,663	
 Total Operation and Maintenance Expenses	732,300	

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 EXPENSES	10,460	1
Local and School Tax Equivalent on Meters Charged by Water Department		3,254	2
PSC Remainder Assessment	PRIOR YEAR'S REVENUES	1,326	3
Other (specify): NONE		0	4
Total tax expense		<u><u>15,040</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)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	329,833		6
Collecting Mains and Accessories (313)	2,684,192	119,526	7
Interceptor Mains and Accessories (314)	364,185		8
Force Mains (315)	143,805		9
Other Collecting System Equipment (316)	0		10
Total Collection System	3,522,015	119,526	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	149,612		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	190,888		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	1,688		16
Total Collection System Pumping Installations	342,188	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	13,539		26
Outfall Sewer Pipes (340)	0		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)		(329,833)	0	6
Collecting Mains and Accessories (313)	1,336		2,802,382	7
Interceptor Mains and Accessories (314)			364,185	8
Force Mains (315)			143,805	9
Other Collecting System Equipment (316)			0	10
Total Collection System	1,336	(329,833)	3,310,372	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			149,612	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			190,888	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			1,688	16
Total Collection System Pumping Installations	0	0	342,188	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			13,539	26
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)	0		28
Total Treatment and Disposal Plant	13,539	0	
GENERAL PLANT			
Land and Land Rights (370)	4,517		29
Structures and Improvements (371)	124,426	2,308	30
Office Furniture and Equipment (372)	32,289	4,230	31
Computer Equipment (372.1)	106,216	17,118	32
Transportation Equipment (373)	95,707	18,705	33
Other General Equipment (379)	185,216	36,785	34
Other Tangible Property (390)	0		35
Total General Plant	548,371	79,146	
Total utility plant in service directly assignable	4,426,113	198,672	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	4,426,113	198,672	

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	13,539
GENERAL PLANT			
Land and Land Rights (370)			4,517 29
Structures and Improvements (371)			126,734 30
Office Furniture and Equipment (372)		(10,636)	25,883 31
Computer Equipment (372.1)		10,636	133,970 32
Transportation Equipment (373)	20,293		94,119 33
Other General Equipment (379)	443		221,558 34
Other Tangible Property (390)			0 35
Total General Plant	20,736	0	606,781
Total utility plant in service directly assignable	22,072	(329,833)	4,272,880
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	22,072	(329,833)	4,272,880

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

SEWER MAINS

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

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	561	0	0	0	561	1
6.000	2,373	0	0	0	2,373	2
8.000	180,184	1,097	1,336	0	179,945	3
10.000	15,295	350	0	0	15,645	4
12.000	26,781	665	0	0	27,446	5
15.000	6,218	27	0	0	6,245	6
18.000	10,861	0	0	0	10,861	7
24.000	8,064	0	0	0	8,064	8
36.000	3,510	0	0	0	3,510	9
Total Utility	253,847	2,139	1,336	0	254,650	

SEWER OPERATING SECTION FOOTNOTES

Sewer Utility Plant in Service (Page S-07)

Acct 313 - installed more than 2000 ft of 8 to 15 inch mains on Main St., Green Bay St. and Andrews St

Acct 312 - wrote off ownership of sewer laterals per PSC letter in January 2000.

Acct 372.1 and 372 - adjust for previous year purchases incorrectly posted to the ledger

Sewer Services (Page S-09)

Per docket #5350-SI-100 the sewer service laterals were to be written off of Shawano Municipal Utilities books. Per the PSC letter dated 2/07/00 the adjusting entries were made to remove these laterals from our books as of December 31, 1999.

Sewer Mains (Page S-10)

All the sewer mains that were added in 1999 were funded through internal operations.
