



3013 (02-02-05)

ANNUAL REPORT

OF

Name: SHAWANO MUNICIPAL UTILITIES

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

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SHAWANO MUNICIPAL UTILITIES

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

When was utility organized? 1/1/1900

Report any change in name:

Effective Date:

Utility Web Site: www.shawano.com/smu

Utility employee in charge of correspondence concerning this report:

Name: MRS NANCY A SCHAUER

Title: FINANCIAL MANAGER

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

Telephone: (715) 526 - 7725

Fax Number: (715) 524 - 3708

E-mail Address: nschauer@shawano.com

Utility employee in charge of correspondence concerning this report:

Name: MRS RHONDA K WAGNER

Title: OFFICE MANAGER

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

Telephone: (715) 526 - 7727

Fax Number: (715) 524 - 3708

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

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

Name: WILLIAM ROSS

Title: COMMISSION PRESIDENT

Office Address:

260 ALPINE DR
SHAWANO, WI 54166

Telephone: (715) 524 - 4681

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

Fax Number:

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

Name: CHARLES CEDERGREN

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLC

TEN TERRACE CT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2656

Fax Number: (608) 249 - 8532

E-mail Address: ccedergren@virchowkrause.com

Date of most recent audit report: 1/28/2005

Period covered by most recent audit: 2004

Names and titles of utility management including manager or superintendent:

Name: MR HERBERT LEHMAN JR

Title: OPERATIONS SUPERVISOR

Office Address: SHAWANO MUNICIPAL UTILITIES

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

Telephone: (715) 526 - 7733

Fax Number: (715) 524 - 3708

E-mail Address: hlehman@shawano.co

Name: MR ROBERT KOEPP

Title: ELECTRICAL ENGINEER

Office Address: SHAWANO MUNICIPAL UTILITIES

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

Telephone: (715) 526 - 7722

Fax Number: (715) 524 - 3708

E-mail Address: cityemp101@shawano.com

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR. ANDREW ONESTI

Title: GENERAL MANAGER

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

Telephone: (715) 526 - 7720

Name of utility commission/committee: SHAWANO MUNICIPAL UTILITIES COMMISSIONERS

Names of members of utility commission/committee:

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

Is sewer service rendered by the utility? YES

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

Date of Ordinance: 1/1/1975

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

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

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

Contact Person: MR GERALD L WEISNIGHT

Title: ADMINISTRATOR

Telephone: (715) 524 - 2176

Fax Number: (715) 524 - 5242

E-mail Address: shawls@frontiernet.net

Contract/Agreement beginning-ending dates: 1/1/1975 1/1/2010**Provide a brief description of the nature of Contract Operations being provided:**

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	17,018,038	14,861,568	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	14,638,318	12,285,266	2
Depreciation Expense (403)	782,060	740,938	3
Amortization Expense (404-407)	17,242	17,250	4
Taxes (408)	536,074	494,691	5
Total Operating Expenses	15,973,694	13,538,145	
Net Operating Income	1,044,344	1,323,423	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,044,344	1,323,423	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	8,423	34,769	7
Income from Nonutility Operations (417)	1,425	2,450	8
Nonoperating Rental Income (418)	9,147	5,286	9
Interest and Dividend Income (419)	64,111	108,576	10
Miscellaneous Nonoperating Income (421)	823,611	66,075	11
Total Other Income	906,717	217,156	
Total Income	1,951,061	1,540,579	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(38,747)	0	12
Other Income Deductions (426)	82,806	79,749	13
Total Miscellaneous Income Deductions	44,059	79,749	
Income Before Interest Charges	1,907,002	1,460,830	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	152,178	160,356	14
Amortization of Debt Discount and Expense (428)	5,067	5,182	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	6,090	1,512	18
Interest Charged to Construction--Cr. (432)	0	150,635	19
Total Interest Charges	163,335	16,415	
Net Income	1,743,667	1,444,415	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	23,890,931	19,385,780	20
Balance Transferred from Income (433)	1,743,667	1,444,415	21
Miscellaneous Credits to Surplus (434)	308,703	3,079,021	22
Miscellaneous Debits to Surplus--Debit (435)	(555)	11,120	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	40,179	7,165	25
Total Unappropriated Earned Surplus End of Year (216)	25,903,677	23,890,931	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	17,018,038		17,018,038	1
Total (Acct. 400):	17,018,038	0	17,018,038	
Operation and Maintenance Expense (401-402):				
Derived	14,638,318		14,638,318	2
Total (Acct. 401-402):	14,638,318	0	14,638,318	
Depreciation Expense (403):				
Derived	782,060		782,060	3
Total (Acct. 403):	782,060	0	782,060	
Amortization Expense (404-407):				
Derived	17,242		17,242	4
Total (Acct. 404-407):	17,242	0	17,242	
Taxes (408):				
Derived	536,074		536,074	5
Total (Acct. 408):	536,074	0	536,074	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	1,044,344	0	1,044,344	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	8,423		8,423	8
Total (Acct. 415-416):	8,423	0	8,423	
Income from Nonutility Operations (417):				
LAND RENTS	1,425		1,425	9
Total (Acct. 417):	1,425	0	1,425	
Nonoperating Rental Income (418):				
OLD CITY HALL BLDG (RENT-DEPR)	4,872		4,872	10
BADGER POWER MARKETING RENT	4,275		4,275	11
Total (Acct. 418):	9,147	0	9,147	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST & DIVIDENDS	64,111	0	64,111 12
Total (Acct. 419):	64,111	0	64,111
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		109,025	109,025 13
Contributed Plant - Sewer		598,711	598,711 14
Contributed Plant - Electric		115,825	115,825 15
WELL PERMITS	50	0	50 16
Total (Acct. 421):	50	823,561	823,611
TOTAL OTHER INCOME:	83,156	823,561	906,717

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(38,747)		(38,747) 17
NONE	0	0	0 18
Total (Acct. 425):	(38,747)	0	(38,747)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		25,634	25,634 19
Depreciation Expense on Contributed Plant - Sewer		14,033	14,033 20
Depreciation Expense on Contributed Plant - Electric		43,139	43,139 21
NONE	0	0	0 22
Total (Acct. 426):	0	82,806	82,806
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(38,747)	82,806	44,059

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	152,178		152,178 23
Total (Acct. 427):	152,178	0	152,178

Amortization of Debt Discount and Expense (428):

AMORTIZATION OF DEBT DISCOUNT	5,067		5,067 24
Total (Acct. 428):	5,067	0	5,067

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 25
Total (Acct. 429):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest on Debt to Municipality (430):			
Derived	0		0 26
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	6,090		6,090 27
Total (Acct. 431):	6,090	0	6,090
Interest Charged to Construction--Cr. (432):			
NONE	0		0 28
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	163,335	0	163,335
NET INCOME:	1,002,912	740,755	1,743,667
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	21,342,631	2,548,300	23,890,931 29
Total (Acct. 216):	21,342,631	2,548,300	23,890,931
Balance Transferred from Income (433):			
Derived	1,002,912	740,755	1,743,667 30
Total (Acct. 433):	1,002,912	740,755	1,743,667
Miscellaneous Credits to Surplus (434):			
INVESTMENT IN BADGER POWER MARKETING	308,703	0	308,703 31
Total (Acct. 434):	308,703	0	308,703
Miscellaneous Debits to Surplus--Debit (435):			
CONTRIBUTION CORRECTION (FO)	(555)	0	(555) 32
Total (Acct. 435)--Debit:	(555)	0	(555)
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 33
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
APPROP OF INC TO MUNICIPALITY	40,179	0	40,179 34
Total (Acct. 439)--Debit:	40,179	0	40,179
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	22,614,622	3,289,055	25,903,677

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	6,059	24,510	15,180		45,749	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	1,141	12,392	5,822		19,355	3
Materials	962	3,924	6,108		10,994	4
Taxes					0	5
Other (list by major classes):						
TRANSPORTATION	107	3,120	3,750		6,977	6
Total costs and expenses	2,210	19,436	15,680	0	37,326	
Net income (or loss)	3,849	5,074	(500)	0	8,423	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,164,758	14,405,761	1,447,519	0	17,018,038	1
Less: interdepartmental sales	1,549	72,962	657	0	75,168	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	11,926				11,926	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	308	1,249	508		2,065	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,150,975	14,331,550	1,446,354	0	16,928,879	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	151,948	42,251	194,199	1
Electric operating expenses	388,762	108,099	496,861	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	97,117	27,004	124,121	5
Merchandising and jobbing	11,888	3,306	15,194	6
Other nonutility expenses	1,201	334	1,535	7
Water utility plant accounts	27,121	7,541	34,662	8
Electric utility plant accounts	193,136	53,703	246,839	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	23,762	6,607	30,369	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	248,845	(248,845)	0	18
All other accounts			0	19
Total Payroll	1,143,780	0	1,143,780	

FULL-TIME EMPLOYEES (FTE)

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

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

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

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	33,107,304	30,147,968	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,909,428	9,059,007	2
Net Utility Plant	24,197,876	21,088,961	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	24,197,876	21,088,961	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	381,000	381,000	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	227,342	221,114	6
Net Nonutility Property	153,658	159,886	
Investment in Municipality (123)	0	0	7
Other Investments (124)	3,274,863	2,971,216	8
Special Funds (125-128)	419,609	387,678	9
Total Other Property and Investments	3,848,130	3,518,780	
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)	2,712,962	3,788,821	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,603,817	1,131,221	15
Other Accounts Receivable (143)	27,500	29,844	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	416,886	414,129	18
Materials and Supplies (151-163)	335,423	333,963	19
Prepayments (165)	154,545	127,059	20
Interest and Dividends Receivable (171)	12,916	17,461	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	5,264,649	5,843,098	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	50,389	55,456	24
Other Deferred Debits (182-186)	191,708	232,914	25
Total Deferred Debits	242,097	288,370	
Total Assets and Other Debits	33,552,752	30,739,209	

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)	1,906,442	1,906,442	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	25,903,677	23,890,931	28
Total Proprietary Capital	27,810,119	25,797,373	
LONG-TERM DEBT			
Bonds (221-222)	3,133,864	3,248,483	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	74,600	31
Total Long-Term Debt	3,133,864	3,323,083	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,111,897	900,739	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	31,686	35,390	35
Taxes Accrued (236)	398,902	343,266	36
Interest Accrued (237)	33,239	37,732	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	48,240	26,983	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
Total Current and Accrued Liabilities	1,623,964	1,344,110	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	80,066	96,220	43
Other Deferred Credits (253)	904,739	178,423	44
Total Deferred Credits	984,805	274,643	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	33,552,752	30,739,209	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	9,070,770	4,973,220	0	16,103,978	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,946,727	4,757,678	0	15,445,059	2
Utility Plant in Service - Contributed Plant (101.2)	1,529,255	876,417	0	1,136,310	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	1,525,455	123,917		766,486	9
Total Utility Plant	10,001,437	5,758,012	0	17,347,855	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,449,692	1,191,618	0	5,330,627	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	289,993	173,939	0	473,559	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	1,739,685	1,365,557	0	5,804,186	
Net Utility Plant	8,261,752	4,392,455	0	11,543,669	

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

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

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

Particulars (a)	Water (b)	Sewer (c)	Electric (d)	(e)	Total (f)	
Balance first of year (111.1)	1,608,080	1,241,456	5,354,785		8,204,321	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	137,067	109,526	535,467		782,060	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	15,985	(15,985)			0	6
Accruals charged other						7
accounts (specify):						8
CLEARED TO TRANSPORTATION	9,550	18,045	72,303		99,898	9
Salvage	8,993	7,712	25,120		41,825	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	171,595	119,298	632,890	0	923,783	16
Debits during year						17
Book cost of plant retired	83,351	23,187	234,969		341,507	18
Cost of removal	7,657		32,066		39,723	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	238,975	145,949	390,013		774,937	
					0	
					0	23
					0	24
Total debits	329,983	169,136	657,048	0	1,156,167	25
Balance end of year (111.1)	1,449,692	1,191,618	5,330,627	0	7,971,937	26

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

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

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

Particulars (a)	Water (b)	Sewer (c)	Electric (d)	(e)	Total (f)	
Balance first of year (111.1)	264,360	159,906	430,420		854,686	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	25,634	14,033	43,139		82,806	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0		0		0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	25,634	14,033	43,139	0	82,806	16
Debits during year						17
Book cost of plant retired	0	0	0		0	18
Cost of removal	0		0		0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	289,994	173,939	473,559	0	937,492	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
INVESTMENTS IN E GREEN BAY ST	381,000			381,000	2
Total Nonutility Property (121)	381,000	0	0	381,000	
Less accum. prov. depr. & amort. (122)	221,114	6,228		227,342	3
Net Nonutility Property	159,886	(6,228)	0	153,658	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			312,833		312,833	312,872	3
Total Electric Utility					312,833	312,872	

Account	Total End of Year	Amount Prior Year	
Electric utility total	312,833	312,872	1
Water utility (154)	21,631	20,132	2
Sewer utility (154)	959	959	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	335,423	333,963	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2002 BOND FEES	55,456	-5067	50,389	1
Total			<u><u>50,389</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,906,442	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,906,442</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)	
1999 REVENUE BOND ISSUE	08/25/1999	05/01/2019	2.64%	178,864	1
2002 REVENUE BOND ISSUE	04/01/2002	05/01/2021	5.06%	2,955,000	2
Total Bonds (Account 221):				3,133,864	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 3,133,864

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)	
Other Long-Term Debt (224)					
DALTON LAND PURCHASE	04/01/2000	01/15/2004	6.00%	0	1
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	343,266	1
Accruals:		
Charged water department expense	160,587	2
Charged electric department expense	388,405	3
Charged sewer department expense	14,729	4
Other (explain):		
cleared to transportation exp	11,683	5
Total Accruals and other credits	575,404	
Taxes paid during year:		
County, state and local taxes	343,266	6
Social Security taxes	53,943	7
PSC Remainder Assessment	17,920	8
Other (explain):		
Gross Receipts Tax	101,326	9
Tax on Shamoco Bldg to City of Shawano	3,313	10
Total payments and other debits	519,768	
Balance end of year	398,902	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1999 REV BOND	829	4,807	4,849	787	2
2002 REV BOND	24,939	147,185	147,797	24,327	3
Subtotal	25,768	151,992	152,646	25,114	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
DALTON LAND PURCHASE	4,290	186	4,476	0	5
Subtotal	4,290	186	4,476	0	
Notes Payable (231)					
Customer Deposits	7,674	872	421	8,125	6
INTEREST ON GROSS RECEIPTS LATE FILING	0	5,218	5,218	0	7
Subtotal	7,674	6,090	5,639	8,125	
Total	37,732	158,268	162,761	33,239	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
BADGER POWER MARKETING AUTHORITY OF WI INC	3,191,002	2
TWIG'S BEVERAGE	83,861	3
Total (Acct. 124):	3,274,863	
Sinking Funds (125):		
2002 BOND REDEMPTION FUND	125,949	4
2002 BOND RESERVE	293,660	5
Total (Acct. 125):	419,609	
Depreciation Fund (126):		
NONE	0	6
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	7
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE	0	8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	109,002	11
Electric	1,354,007	12
Sewer (Regulated)	140,808	13
Other (specify):		
NONE		14
Total (Acct. 142):	1,603,817	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	15
Merchandising, jobbing and contract work	17,688	16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
TAX ROLL RECEIPTS	9,812	17
Total (Acct. 143):	27,500	
Receivables from Municipality (145):		
TAX ROLL	24,452	18
DALTON LAND PURCHASE	391,089	19
MERCHANDISING, JOBBING AND CONTRACT WORK	1,345	20
Total (Acct. 145):	416,886	
Prepayments (165):		
PREPAID INSURANCE	42,005	21
PREPAID GROSS RECEIPTS TAX	112,540	22
Total (Acct. 165):	154,545	
Extraordinary Property Losses (182):		
NONE	0	23
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
UNAMORTIZED BALANCE IN WOLF TREATMENT PLANT	0	24
Total (Acct. 183):	0	
Clearing Accounts (184):		
NON	0	25
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED BALANCE OF WI RETIREMENT MONIES	191,708	27
Total (Acct. 186):	191,708	
Payables to Municipality (233):		
NONE	0	28
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	736,190	29
EMPLOYEE ACCRUED COMPENSATED ABSCENCES-SICK LEAVE	170,084	30
PUBLIC BENEFITS	(1,535)	31
Total (Acct. 253):	904,739	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	6,460,187	14,983,465	4,355,590	0	25,799,242	1
Materials and Supplies	20,881	312,852	959	0	334,692	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,528,886	5,342,706	1,216,537	0	8,088,129	4
Customer Advances for Construction					0	5
Regulatory Liability	113,513	185,256	69,326	0	368,095	6
NONE					0	7
Average Net Rate Base	4,838,669	9,768,355	3,070,686	0	17,677,710	
Net Operating Income	486,119	402,051	156,174	0	1,044,344	8
Net Operating Income as a percent of						
Average Net Rate Base	10.05%	4.12%	5.09%	N/A	5.91%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	238,975	390,013	145,949	0	774,937	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	11,949	19,501	7,297		38,747	4
Other (specify): NONE					0	5
Balance End of Year	227,026	370,512	138,652	0	736,190	

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant on Contributed Plant in Service

General footnotes

The accruals were calculated using the average plant balance from last year's balance to this year's balance. This average was then multiplied by the factor that correlates to the numbers of years for depreciation purposes.

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

The accruals were calculated using the average plant balance from last year's balance to this year's balance. This average was then multiplied by the factor that correlates to the numbers of years for depreciation purposes.

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-13)

General footnotes

This amount of \$5,067 was computed as a standard monthly entry as a debit to account 428 and a credit to account 181.

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

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

In account 231 interest in the amount of \$5218 was included as an expense and paid in 2004. The gross receipts report was not filed in a timely manner and the Government issued an interest due statement with the first pay that was due in 2004.

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

There was a land contract issued for paying for land purchased. This is the land contract's final payment that was due January 15, 2004. This interest was accrued from January 1 to January 15, 2004 and paid with their final check.

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

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

February 25, 2003 was the date of PSC Authorization. This authorization was for 10 years, therefore, 8 years remain with a balance of \$191,708.39.

FINANCIAL SECTION FOOTNOTES

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

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

Acct 143 has a balance of \$27,500 at year end. In this amount was included \$17,688 for jobbing. When SMU personnel work for another company (Badger Power Marketing Authority) this time is billed as time and materials and is considered jobbing receivables.

Acct 145 has an balance of \$416,886 at year end. Included in this amount is \$391,089. This amount is from a land contract that has was signed in 2000. This land contract had a four year repayment schedule to the owner from SMU. The City of Shawano will repay the utility as parcels of the land are developed. Also, included in this amount is \$24,452. This amount is from the electric, water and sewer bills that were outstanding at November 1, 2004 and placed on the City's property tax bills as a special assessment.

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) (P

If Amortization is not comparable to a 20-year period, please explain.

The amounts charged to 425 are the established regulatory liability (1/1/04) divided by 20 years. This is the calculated amount and all three utilities balances are above the \$500 limit set in the software.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,143,834	1,134,371	1
Total Sales of Water	1,143,834	1,134,371	
Other Operating Revenues			
Forfeited Discounts (470)	5,348	5,514	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	3,650	3,553	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	11,926	9,706	6
Total Other Operating Revenues	20,924	18,773	
Total Operating Revenues	1,164,758	1,153,144	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	13,811	7,493	7
Pumping Expenses (620-633)	85,101	72,694	8
Water Treatment Expenses (640-652)	15,484	6,583	9
Transmission and Distribution Expenses (660-678)	69,790	54,901	10
Customer Accounts Expenses (901-905)	46,447	48,080	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	177,999	176,899	13
Total Operation and Maintenance Expenses	408,632	366,650	
Other Operating Expenses			
Depreciation Expense (403)	137,067	116,968	14
Amortization Expense (404-407)		0	15
Taxes (408)	132,940	124,911	16
Total Other Operating Expenses	270,007	241,879	
Total Operating Expenses	678,639	608,529	
NET OPERATING INCOME	486,119	544,615	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,095	141,029	434,848	4
Commercial	417	64,688	127,275	5
Industrial	40	227,498	211,053	6
Total Metered Sales to General Customers (461)	3,552	433,215	773,176	
Private Fire Protection Service (462)	41		34,584	7
Public Fire Protection Service (463)	3,478		296,911	8
Other Sales to Public Authorities (464)	58	22,628	37,614	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	8	375	1,549	12
Total Sales of Water	7,137	456,218	1,143,834	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	296,911	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	296,911	
Forfeited Discounts (470):		
Customer late payment charges	5,348	5
Other (specify): NONE	0	6
Total Forfeited Discounts (470)	5,348	
Miscellaneous Service Revenues (471):		
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENT FROM WATER PROPERTY-CHARTER	3,650	8
Total Rents from Water Property (472)	3,650	
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	11,926	10
Other (specify): NONE	0	11
Total Other Water Revenues (474)	11,926	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	13,811	7,493	4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	13,811	7,493	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	52,257	47,555	17
Pumping Labor and Expenses (624)	14,558	19,295	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	8,541	2,990	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	398	1,788	23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	9,347	1,066	25
Total Pumping Expenses	85,101	72,694	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	2,779	2,250	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	9,899	2,395	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	2,806	1,938	33
Total Water Treatment Expenses	15,484	6,583	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	0	968	34
Storage Facilities Expenses (661)	3,634	6,222	35
Transmission and Distribution Lines Expenses (662)	13,291	7,266	36
Meter Expenses (663)	(15,131)	(6,977)	37
Customer Installations Expenses (664)	9,938	9,924	38
Miscellaneous Expenses (665)		0	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	0	968	41
Maintenance of Structures and Improvements (671)	7,925	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	247	2,611	43
Maintenance of Transmission and Distribution Mains (673)	21,912	18,516	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	16,372	6,949	46
Maintenance of Meters (676)	70	0	47
Maintenance of Hydrants (677)	11,532	8,454	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	69,790	54,901	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	329	50
Meter Reading Labor (902)	14,109	13,612	51
Customer Records and Collection Expenses (903)	30,596	32,195	52
Uncollectible Accounts (904)	308	267	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	1,434	1,677	54
Total Customer Accounts Expenses	46,447	48,080	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	63,968	59,637	56
Office Supplies and Expenses (921)	14,323	15,608	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	7,031	10,071	59
Property Insurance (924)	3,735	3,553	60
Injuries and Damages (925)	3,820	3,412	61
Employee Pensions and Benefits (926)	68,093	65,915	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)	7,293	5,209	64
Miscellaneous General Expenses (930)	11,605	14,254	65
Rents (931)		0	66
Maintenance of General Plant (932)	12,717	9,658	67
Total Administrative and General Expenses	177,999	176,899	
Total Operation and Maintenance Expenses	408,632	366,650	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		152,094	116,890	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,643	4,180	2
Net property tax equivalent		147,451	112,710	
Social Security	PAYROLL EXPENSES	12,845	12,106	3
PSC Remainder Assessment	REVENUES	1,380	1,182	4
Other (specify):				
CLEARED TO TRANSPORTATION	BASED ON PLANT ACCT W392	(1,089)	(1,087)	5
CAPITALIZED INT ON WORK ORDERS	BASED ON WORK ORDER BALANCES @ YE	(27,647)	0	6
Total tax expense		132,940	124,911	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Shawano				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.226000				2
County tax rate	mills		5.731900				3
Local tax rate	mills		9.375000				4
School tax rate	mills		9.311800				5
Voc. school tax rate	mills		1.728000				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		26.372700				9
Less: state credit	mills		1.092700				10
Net tax rate	mills		25.280000				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		9.375000				12
Combined School Tax Rate	mills		11.039800				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		20.414800				15
Total Tax Rate	mills		26.372700				16
Ratio of Local and School Tax to Total	dec.		0.774088				17
Total tax net of state credit	mills		25.280000				18
Net Local and School Tax Rate	mills		19.568954				19
Utility Plant, Jan. 1	\$	9,070,771	9,070,771				20
Materials & Supplies	\$	20,132	20,132				21
Subtotal	\$	9,090,903	9,090,903				22
Less: Plant Outside Limits	\$	308,757	308,757				23
Taxable Assets	\$	8,782,146	8,782,146				24
Assessment Ratio	dec.		0.885000				25
Assessed Value	\$	7,772,199	7,772,199				26
Net Local & School Rate	mills		19.568954				27
Tax Equiv. Computed for Current Year	\$	152,094	152,094				28
Tax Equivalent per 1994 PSC Report	\$	92,236					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	152,094					31

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	72,509	62,671	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	115,951	62,671	
PUMPING PLANT			
Land and Land Rights (320)	10,920		12
Structures and Improvements (321)	160,568	2,803	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	30,924	89,224	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	271,277	83,122	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	473,689	175,149	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,022		23
Total Water Treatment Plant	13,022	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			135,180	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	178,622	
PUMPING PLANT				
Land and Land Rights (320)			10,920	12
Structures and Improvements (321)			163,371	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			120,148	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	23,176		331,223	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	23,176	0	625,662	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,022	23
Total Water Treatment Plant	0	0	13,022	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,747		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	202,976		26
Transmission and Distribution Mains (343)	3,352,308	427,235	27
Fire Mains (344)	0		28
Services (345)	476,458	179,860	29
Meters (346)	536,233	114,458	30
Hydrants (348)	333,474	53,913	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,904,196	775,466	
GENERAL PLANT			
Land and Land Rights (389)	7,553		33
Structures and Improvements (390)	159,420	5,611	34
Office Furniture and Equipment (391)	20,086	2,630	35
Computer Equipment (391.1)	105,713		36
Transportation Equipment (392)	62,877	27,500	37
Stores Equipment (393)	7,155		38
Tools, Shop and Garage Equipment (394)	33,205	7,404	39
Laboratory Equipment (395)	4,740		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	21,375		42
SCADA Equipment (397.1)	44,665		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	466,789	43,145	
Total utility plant in service directly assignable	5,973,647	1,056,431	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,973,647	1,056,431	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,747	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			202,976	26
Transmission and Distribution Mains (343)	17,161		3,762,382	27
Fire Mains (344)			0	28
Services (345)	4,722		651,596	29
Meters (346)	24,357		626,334	30
Hydrants (348)	4,296		383,091	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	50,536	0	5,629,126	
GENERAL PLANT				
Land and Land Rights (389)			7,553	33
Structures and Improvements (390)			165,031	34
Office Furniture and Equipment (391)			22,716	35
Computer Equipment (391.1)			105,713	36
Transportation Equipment (392)	9,639		80,738	37
Stores Equipment (393)			7,155	38
Tools, Shop and Garage Equipment (394)			40,609	39
Laboratory Equipment (395)			4,740	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			21,375	42
SCADA Equipment (397.1)			44,665	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	9,639	0	500,295	
Total utility plant in service directly assignable	83,351	0	6,946,727	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	83,351	0	6,946,727	

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,081,063	19,777	27
Fire Mains (344)	0		28
Services (345)	299,756	6,902	29
Meters (346)	0		30
Hydrants (348)	119,903	1,854	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,500,722	28,533	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,500,722	28,533	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,500,722	28,533	

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

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

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	44,952	2.90%	3,011	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	5,623	2.20%	956	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	50,575		3,967	
PUMPING PLANT				
Structures and Improvements (321)	54,479	3.20%	5,183	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	13,914	10.00%	7,554	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	48,358	4.40%	13,255	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	116,751		25,992	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	10,321	6.00%	781	17
Total Water Treatment Plant	10,321		781	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	104,091	1.90%	3,857	19
Transmission and Distribution Mains (343)	491,831	1.30%	46,246	20
Fire Mains (344)	0			21
Services (345)	248,054	2.90%	16,357	22
Meters (346)	259,298	5.50%	31,971	23
Hydrants (348)	72,232	2.20%	7,882	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					47,963 4
315					0 5
316					6,579 6
317					0 7
	0	0	0	0	54,542
321					59,662 8
322					0 9
323					21,468 10
324					0 11
325	23,176	2,769			35,668 12
326					0 13
327					0 14
328					0 15
	23,176	2,769	0	0	116,798
331					0 16
332					11,102 17
	0	0	0	0	11,102
341					0 18
342					107,948 19
343	17,161	3,000		(125,332)	392,584 20
344					0 21
345	4,722			(93,609)	166,080 22
346	24,357		292		267,204 23
348	4,296	1,888	1,154	(20,034)	55,050 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,175,506		106,313	
GENERAL PLANT				
Structures and Improvements (390)	42,371	3.30%	5,353	26
Office Furniture and Equipment (391)	8,312	5.80%	1,241	27
Computer Equipment (391.1)	105,713	20.00%	0	28
Transportation Equipment (392)	46,095	13.30%	9,550	29
Stores Equipment (393)	6,770	5.80%	385	30
Tools, Shop and Garage Equipment (394)	24,212	5.80%	2,141	31
Laboratory Equipment (395)	1,932	5.80%	275	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	11,229	10.00%	2,138	34
SCADA Equipment (397.1)	8,293	10.00%	4,466	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	254,927		25,549	
Total accum. prov. directly assignable	1,608,080		162,602	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,608,080		162,602	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	50,536	4,888	1,446	(238,975)	988,866
390					47,724 26
391					9,553 27
391.1					105,713 28
392	9,639		7,547		53,553 29
393					7,155 30
394					26,353 31
395					2,207 32
396					0 33
397					13,367 34
397.1					12,759 35
398					0 36
399					0 37
	9,639	0	7,547	0	278,384
	83,351	7,657	8,993	(238,975)	1,449,692
					0 38
	83,351	7,657	8,993	(238,975)	1,449,692

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	139,386	1.30%	14,182
Fire Mains (344)	0		21
Services (345)	102,302	2.90%	8,793
Meters (346)	0		23
Hydrants (348)	22,672	2.20%	2,658

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					153,568 20
344					0 21
345					111,095 22
346					0 23
348					25,330 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	264,360		25,633
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	264,360		25,633
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	264,360		25,633

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	289,993
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	289,993
					0 38
	0	0	0	0	289,993

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			39,059	39,059	1
February			36,057	36,057	2
March			40,140	40,140	3
April			59,553	59,553	4
May			50,435	50,435	5
June			41,991	41,991	6
July			42,680	42,680	7
August			44,347	44,347	8
September			42,370	42,370	9
October			40,253	40,253	10
November			37,658	37,658	11
December			40,002	40,002	12
Total annual pumpage	0	0	514,545	514,545	
Less: Water sold				456,218	13
Volume pumped but not sold				58,327	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				8,392	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				8,392	19
Volume pumped but unaccounted for				49,935	20
Percent of water lost				10%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss: n/a					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,598	23
Date of maximum: 4/18/2004					24
Cause of maximum: Industrial customer couldn't use their private wells to make their product because of the cloudiness.					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				669	26
Date of minimum: 12/26/2004					27
Total KWH used for pumping for the year				711,903	28
If water is purchased: Vendor Name: None					29
Point of Delivery: N/A					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WAUKECHON ROAD	5	250	20	1,224,000	Yes	1
WAUKECHON ROAD & BIRCHHILL I	6	237	20	1,080,000	Yes	2
CTY HWY B	7	236	20	1,080,000	Yes	3
CTY HWY B	8	240	20	1,224,000	Yes	4
CTY HWY B	9	300	24	1,152,000	No	5

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

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

PUMPING & POWER EQUIPMENT

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

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

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	2.000	684	0	0	0	684	1	
M	D	4.000	23,403	0	2,198	0	21,205	2	
A	D	6.000	66,285	0	1,395	0	64,890	3	
M	D	6.000	43,410	0	1,150	0	42,260	4	
P	D	6.000	1,539	994	0	0	2,533	5	
M	D	8.000	35,846	0	4,586	0	31,260	6	
M	S	8.000	70	0	0	0	70	7	
P	D	8.000	4,405	5,179	0	0	9,584	8	
A	D	10.000	6,584	0	0	0	6,584	9	
A	S	10.000	20	0	0	0	20	10	
M	D	10.000	22,766	0	95	0	22,671	11	
M	S	10.000	10	0	0	0	10	12	
P	D	10.000	6,664	4,865	0	0	11,529	13	
A	D	12.000	1,821	0	0	0	1,821	14	
A	S	12.000	1,160	0	0	0	1,160	15	
M	D	12.000	38,071	0	0	0	38,071	16	
M	T	12.000	720	0	0	0	720	17	
P	D	12.000	13,347	1,523	0	0	14,870	18	
P	T	12.000	3,240	0	0	0	3,240	19	
M	D	14.000	3,217	0	0	0	3,217	20	
M	T	14.000	2,290	0	0	0	2,290	21	
M	S	18.000	55	0	0	0	55	22	
Total Within Municipality			275,607	12,561	9,424	0	278,744		
M	D	10.000	1,174	0	0	0	1,174	23	
M	D	12.000	4,297	0	0	0	4,297	24	
Total Outside of Municipality			5,471	0	0	0	5,471		
Total Utility			281,078	12,561	9,424	0	284,215		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,964	0	168	0	2,796		1
M	1.000	199	0	0	0	199		2
P	1.000		195			195		3
P	1.500		2			2		4
M	1.500	40	0	6	0	34		5
P	2.000		7			7		6
M	2.000	48	0	3	0	45		7
M	3.000	6	0	0	0	6		8
M	4.000	6	0	3	0	3		9
P	4.000		3			3		10
M	6.000	17	0	0	0	17		11
P	8.000		2			2		12
M	8.000	20	0	0	0	20		13
Total Utility		3,300	209	180	0	3,329	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,433	384	242	0	3,575	268	1
0.750	120	0	6	0	114	9	2
1.000	117	12	16	0	113	28	3
1.500	48	0	0	0	48	2	4
2.000	59	9	0	0	68	9	5
3.000	16	9	0	0	25	2	6
4.000	10	3	0	0	13	6	7
6.000	5	0	0	0	5	4	8
Total:	3,808	417	264	0	3,961	328	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,039	261	13	13	2	247	3,575	1
0.750	50	32	3	5	0	24	114	2
1.000	6	57	11	12	1	26	113	3
1.500	0	37	3	3	0	5	48	4
2.000	0	26	4	16	5	17	68	5
3.000	0	4	0	4	0	17	25	6
4.000	0	0	4	3	0	6	13	7
6.000	0	0	2	2	0	1	5	8
Total:	3,095	417	40	58	8	343	3,961	

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	1			7	1
Within Municipality	351	18	13		356	2
Total Fire Hydrants	357	19	13	0	363	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

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

Number of hydrants operated during year:	726
Number of distribution system valves end of year:	2,575
Number of distribution valves operated during year:	1,288

WATER OPERATING SECTION FOOTNOTES

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

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

Acct #474 is the calculated return on water meters. SMU is in the process of changing their water meters to meters with electronic radio transmitters on them. The calculation is as follows:

Acct #346 Ave plant balance	\$581,283.78
Acct #346R Ave accum depr	(263,249.05)
Total	318,034.73
authorized Rate of Return	7.5%
Calculated return on meters	23,852.60
Half to water, half to sewer	11,926.30

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

Account 663 continues to be a credit because we are purchasing water meters with the electronic radio transmitters to replace meters that were due for testing and meters that were located inside customer premises, etc. The installation labor and equipment costs were credited to 663. All meters were not installed a year end, therefore, the credit existed.

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

Account 603 increased this year because the amounts of testing increased with installation of a new well and tower.

Account 633 increased because of the repairs that were needed to keep our wells running. The Paper Mill purchased water from us in the spring because of the 'cloudiness' of their wells . . . which in turn caused our wells to operate more to supply them.

Account 671 increased because of the cleaning of the reservoir.

Account 675 increased because of costs associated with water breaks.

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

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

The utility plant balance for January 1, 2004 is made up of these accounts:

Water Plant in Service	\$5,973,647.59
Water Construction Work in Progress	1,596,401.22
Water Contributed Plant in Service	1,500,721.85

Total Water Utility Plant Balance 9,070,770.66

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

The adjustments were for year end moving of financed plant to contributed plant for monies received throughout the year.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

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

Water Mains (Page W-21)

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

The water mains installed on Main St were through a TIF. The Shawano Paper Mill bore of their new service main was through a grant. A developer paid for their mains installed in their project area. SMU internally funded the Washington St, Elizabeth St & Hill St additions.

Water Services (Page W-22)

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

The water services installed on Main St were through a TIF. The Shawano Paper Mill bore of their new service was through a grant. A developer paid for their services installed in their project area. SMU internally funded the Washington St, Elizabeth St & Hill St additions.

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

Zero usage was confirmed.

Meters (Page W-23)

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

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

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	14,290,946	12,068,687	1
Total Sales of Electricity	14,290,946	12,068,687	
Other Operating Revenues			
Forfeited Discounts (450)	76,007	72,838	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	35,771	38,371	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	3,037	2,609	7
Total Other Operating Revenues	114,815	113,818	
Total Operating Revenues	14,405,761	12,182,505	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	12,166,976	9,955,297	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	368,037	346,982	10
Customer Accounts Expenses (901-905)	92,999	89,975	11
Sales Expenses (911-916)	2,716	3,732	12
Administrative and General Expenses (920-932)	449,110	456,590	13
Total Operation and Maintenance Expenses	13,079,838	10,852,576	
Other Expenses			
Depreciation Expense (403)	535,467	522,003	14
Amortization Expense (404-407)		0	15
Taxes (408)	388,405	355,296	16
Total Other Expenses	923,872	877,299	
Total Operating Expenses	14,003,710	11,729,875	
NET OPERATING INCOME	402,051	452,630	

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	76,007	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	76,007	
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	35,771	5
Total Rent from Electric Property (454)	35,771	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES-DISCOUNT ON SALES TAX	3,037	7
Total Other Electric Revenues (456)	3,037	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	12,166,976	9,955,297	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
Total Other Power Supply Expenses	12,166,976	9,955,297	
Total Power Production Expenses	12,166,976	9,955,297	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0		37
Load Dispatching (561)	0		38
Station Expenses (562)	0		39
Overhead Line Expenses (563)	0		40
Underground Line Expenses (564)	0		41
Miscellaneous Transmission Expenses (566)	0		42
Rents (567)	0		43
Maintenance Supervision and Engineering (568)	0		44
Maintenance of Structures (569)	0		45
Maintenance of Station Equipment (570)	0		46
Maintenance of Overhead Lines (571)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	26,365	22,647	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)		0	51
Station Expenses (582)	25,732	33,550	52
Overhead Line Expenses (583)	19,533	17,104	53
Underground Line Expenses (584)	50,619	47,927	54
Street Lighting and Signal System Expenses (585)	14,907	15,279	55
Meter Expenses (586)	33,334	2,191	56
Customer Installations Expenses (587)	4,800	3,506	57
Miscellaneous Distribution Expenses (588)	21,392	18,060	58
Rents (589)	2,073	1,785	59
Maintenance Supervision and Engineering (590)	3,863	3,421	60
Maintenance of Structures (591)	17	91	61
Maintenance of Station Equipment (592)	252	29,382	62
Maintenance of Overhead Lines (593)	106,467	81,873	63
Maintenance of Underground Lines (594)	33,458	52,318	64
Maintenance of Line Transformers (595)	15,052	8,399	65
Maintenance of Street Lighting and Signal Systems (596)	7,159	9,238	66
Maintenance of Meters (597)	3,014	211	67
Maintenance of Miscellaneous Distribution Plant (598)	0	0	68
Total Distribution Expenses	368,037	346,982	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	658	69
Meter Reading Expenses (902)	37,619	32,265	70
Customer Records and Collection Expenses (903)	54,131	56,021	71
Uncollectible Accounts (904)	1,249	1,031	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Total Customer Accounts Expenses	92,999	89,975	
SALES EXPENSES			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)	2,716	3,732	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)		0	77
Total Sales Expenses	2,716	3,732	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	107,878	120,408	78
Office Supplies and Expenses (921)	32,333	33,741	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	13,051	22,593	81
Property Insurance (924)	22,407	21,321	82
Injuries and Damages (925)	9,772	9,192	83
Employee Pensions and Benefits (926)	199,719	179,025	84
Regulatory Commission Expenses (928)	5,153	0	85
Duplicate Charges -- Credit (929)		0	86
Miscellaneous General Expenses (930)	36,231	46,419	87
Rents (931)		0	88
Maintenance of General Plant (932)	22,566	23,891	89
Total Administrative and General Expenses	449,110	456,590	
Total Operation and Maintenance Expenses	13,079,838	10,852,576	

TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		246,809	226,376	1
Social Security	PAYROLL EXPENSES	32,860	32,119	2
Wisconsin Gross Receipts Tax	PREPAID FROM PRIOR YEAR PAYMENTS	101,326	92,847	3
PSC Remainder Assessment	REVENUES	14,691	13,742	4
Other (specify): CLEARED TO TRANSPORTATION EXP	BASED ON PLANT VALUES IN ACCTS 392 & 396	(10,594)	(9,788)	5
TAXES ON BLDG PURCHASE	PURCHASE OF SHAMOCO BLDG	3,313	0	6
Total tax expense		388,405	355,296	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Shawano				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.226000				3
County tax rate	mills		5.731900				4
Local tax rate	mills		9.375000				5
School tax rate	mills		9.311800				6
Voc. school tax rate	mills		1.728000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.372700				10
Less: state credit	mills		1.092700				11
Net tax rate	mills		25.280000				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		9.375000				14
Combined School Tax Rate	mills		11.039800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.414800				17
Total Tax Rate	mills		26.372700				18
Ratio of Local and School Tax to Total	dec.		0.774088				19
Total tax net of state credit	mills		25.280000				20
Net Local and School Tax Rate	mills		19.568954				21
Utility Plant, Jan. 1	\$	16,103,978	16,103,978				22
Materials & Supplies	\$	312,872	312,872				23
Subtotal	\$	16,416,850	16,416,850				24
Less: Plant Outside Limits	\$	2,165,716	2,165,716				25
Taxable Assets	\$	14,251,134	14,251,134				26
Assessment Ratio	dec.		0.885000				27
Assessed Value	\$	12,612,254	12,612,254				28
Net Local & School Rate	mills		19.568954				29
Tax Equiv. Computed for Current Year	\$	246,809	246,809				30
Tax Equivalent per 1994 PSC Report	\$	164,729					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	246,809					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	133,232		29
Overhead Conductors and Devices (356)	195,321		30
Underground Conduit (357)	725		31
Underground Conductors and Devices (358)	27,083		32
Roads and Trails (359)	0		33
Total Transmission Plant	356,361	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	43,975		34
Structures and Improvements (361)	115,003		35
Station Equipment (362)	1,989,601		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	832,515	48,622	38
Overhead Conductors and Devices (365)	1,234,443	92,440	39
Underground Conduit (366)	884,541	228,216	40
Underground Conductors and Devices (367)	2,780,790	494,173	41
Line Transformers (368)	2,184,222	88,617	42
Services (369)	112,686	60,038	43
Meters (370)	868,975	28,488	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,210,678	74,401	47
Total Distribution Plant	12,257,429	1,114,995	
GENERAL PLANT			
Land and Land Rights (389)	27,606		48
Structures and Improvements (390)	562,095	12,442	49
Office Furniture and Equipment (391)	47,711	5,832	50
Computer Equipment (391.1)	324,505		51
Transportation Equipment (392)	260,177	12,644	52
Stores Equipment (393)	23,548		53
Tools, Shop and Garage Equipment (394)	160,779	11,566	54

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)	2,459		130,773 29
Overhead Conductors and Devices (356)	4,317		191,004 30
Underground Conduit (357)			725 31
Underground Conductors and Devices (358)			27,083 32
Roads and Trails (359)			0 33
Total Transmission Plant	6,776	0	349,585
DISTRIBUTION PLANT			
Land and Land Rights (360)			43,975 34
Structures and Improvements (361)			115,003 35
Station Equipment (362)			1,989,601 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	30,052		851,085 38
Overhead Conductors and Devices (365)	70,180		1,256,703 39
Underground Conduit (366)	2,244		1,110,513 40
Underground Conductors and Devices (367)	24,501		3,250,462 41
Line Transformers (368)	8,827		2,264,012 42
Services (369)	17,837		154,887 43
Meters (370)	30,849		866,614 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	26,492		1,258,587 47
Total Distribution Plant	210,982	0	13,161,442
GENERAL PLANT			
Land and Land Rights (389)			27,606 48
Structures and Improvements (390)			574,537 49
Office Furniture and Equipment (391)			53,543 50
Computer Equipment (391.1)			324,505 51
Transportation Equipment (392)	11,920		260,901 52
Stores Equipment (393)			23,548 53
Tools, Shop and Garage Equipment (394)			172,345 54

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	66,594		55
Power Operated Equipment (396)	351,529		56
Communication Equipment (397)	83,538	677	57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,908,082	43,161	
Total utility plant in service directly assignable	14,521,872	1,158,156	
Common Utility Plant Allocated to Electric Department	0		60
Total utility plant in service	14,521,872	1,158,156	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)	3,151		63,443 55
Power Operated Equipment (396)	2,140		349,389 56
Communication Equipment (397)			84,215 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	17,211	0	1,934,032
Total utility plant in service directly assignable	234,969	0	15,445,059
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	234,969	0	15,445,059

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

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

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

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

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	0		38
Overhead Conductors and Devices (365)	0		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	222,068	67,791	41
Line Transformers (368)	0		42
Services (369)	787,335	19,799	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	39,317		47
Total Distribution Plant	1,048,720	87,590	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Laboratory Equipment (395)	0	55
Power Operated Equipment (396)	0	56
Communication Equipment (397)	0	57
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	0	0
Total utility plant in service directly assignable	1,048,720	87,590
 Common Utility Plant Allocated to Electric Department	 0	 60
 Total utility plant in service	 1,048,720	 87,590

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,136,310
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	1,136,310

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	62,052	2.80%	3,696
Overhead Conductors and Devices (356)	69,291	3.20%	6,181
Underground Conduit (357)	121	2.80%	20
Underground Conductors and Devices (358)	6,477	3.70%	1,002

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355	2,459	511			62,778 22
356	4,317	917			70,238 23
357					141 24
358					7,479 25

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	137,941		10,899	
DISTRIBUTION PLANT				
Structures and Improvements (361)	69,824	3.00%	3,450	27
Station Equipment (362)	538,044	3.20%	63,667	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	483,424	3.90%	32,830	30
Overhead Conductors and Devices (365)	511,755	3.10%	38,613	31
Underground Conduit (366)	127,267	2.00%	19,951	32
Underground Conductors and Devices (367)	777,296	3.30%	99,516	33
Line Transformers (368)	603,396	3.30%	73,396	34
Services (369)	342,230	4.10%	5,485	35
Meters (370)	309,238	5.00%	43,390	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	377,656	5.10%	62,966	39
Total Distribution Plant	4,140,130		443,264	
GENERAL PLANT				
Structures and Improvements (390)	175,977	2.50%	14,208	40
Office Furniture and Equipment (391)	33,628	6.30%	3,189	41
Computer Equipment (391.1)	282,677	20.00%	41,828	42
Transportation Equipment (392)	163,170	14.30%	37,257	43
Stores Equipment (393)	19,832	4.00%	942	44
Tools, Shop and Garage Equipment (394)	81,515	6.70%	11,160	45
Laboratory Equipment (395)	29,273	6.70%	4,413	46
Power Operated Equipment (396)	284,531	10.00%	35,046	47
Communication Equipment (397)	6,111	6.70%	5,564	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	1,076,714		153,607	
Total accum. prov. directly assignable	5,354,785		607,770	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	6,776	1,428	0	0	140,636
361					73,274 27
362					601,711 28
363					0 29
364	30,052	6,918	6,401		485,685 30
365	70,180	6,220	9,053		483,021 31
366	2,244				144,974 32
367	24,501	2,250	510	(49,622)	800,949 33
368	8,827				667,965 34
369	17,837	10,190	3,410	(326,972)	(3,874) 35
370	30,849				321,779 36
371					0 37
372					0 38
373	26,492	5,060	2,951	(13,419)	398,602 39
	210,982	30,638	22,325	(390,013)	3,974,086
390					190,185 40
391					36,817 41
391.1					324,505 42
392	11,920		2,795		191,302 43
393					20,774 44
394					92,675 45
395	3,151				30,535 46
396	2,140				317,437 47
397					11,675 48
398					0 49
399					0 50
	17,211	0	2,795	0	1,215,905
	234,969	32,066	25,120	(390,013)	5,330,627

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>5,354,785</u></u>		<u><u>607,770</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	234,969	32,066	25,120	(390,013)	5,330,627

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

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

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

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

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

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	0			30
Overhead Conductors and Devices (365)	0			31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	56,428	3.30%	8,447	33
Line Transformers (368)	0			34
Services (369)	358,568	4.10%	32,687	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	15,424	5.10%	2,005	39
Total Distribution Plant	430,420		43,139	
GENERAL PLANT				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	0		0	
Total accum. prov. directly assignable	430,420		43,139	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364					0 30
365					0 31
366					0 32
367					64,875 33
368					0 34
369					391,255 35
370					0 36
371					0 37
372					0 38
373					17,429 39
	0	0	0	0	473,559
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	0	0	0	0	473,559

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>430,420</u></u>		<u><u>43,139</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	0	0	0	0	<u>473,559</u>

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)	
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)			
Primary Distribution System Voltage(s) -- Urban							
Pole Lines							
2.4/4.16 kV (4kV)						0	1
7.2/12.5 kV (12kV)	26	0	2	1		25	2
14.4/24.9 kV (25kV)						0	3
Other:							
NONE						0	4
Underground Lines							
2.4/4.16 kV (4kV)						0	5
7.2/12.5 kV (12kV)	40	6	1	0		45	6
14.4/24.9 kV (25kV)						0	7
Other:							
NONE						0	8
Primary Distribution System Voltage(s) -- Rural							
Pole Lines							
2.4/4.16 kV (4kV)						0	9
7.2/12.5 kV (12kV)	25	0	0	(2)		23	10
14.4/24.9 kV (25kV)						0	11
Other:							
NONE						0	12
Underground Lines							
2.4/4.16 kV (4kV)						0	13
7.2/12.5 kV (12kV)	11	2				13	14
14.4/24.9 kV (25kV)						0	15
Other:							
NONE						0	16
Transmission System							
Pole Lines							
34.5 kV	7	1		(1)		7	17
69 kV						0	18
115 kV						0	19
138 kV						0	20
Other:							
NONE						0	21
Underground Lines							
34.5 kV	3					3	22
69 kV						0	23
115 kV						0	24
138 kV						0	25
Other:							
NONE						0	26

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	10	3
Total	10	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	7	11
Nonfarm	800	12
Total	807	13
Total customers on rural lines at end of year	807	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	36,674	Wednesday	01/07/2004	09:00	23,064	1
February	02	35,539	Tuesday	02/03/2004	19:00	21,001	2
March	03	34,959	Friday	03/12/2004	14:00	22,715	3
April	04	34,501	Tuesday	04/06/2004	10:00	21,285	4
May	05	37,127	Thursday	05/20/2004	15:00	21,961	5
June	06	39,493	Tuesday	06/08/2004	15:00	21,880	6
July	07	39,178	Tuesday	07/20/2004	15:00	22,303	7
August	08	38,043	Friday	08/27/2004	15:00	23,470	8
September	09	38,246	Tuesday	09/14/2004	15:00	22,435	9
October	10	37,830	Monday	10/18/2004	17:00	22,613	10
November	11	36,310	Monday	11/29/2004	11:00	21,958	11
December	12	37,531	Wednesday	12/22/2004	19:00	23,445	12
Total		445,431				268,130	

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	268,130	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	268,130	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	264,039	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	264,039	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	4,091	27
Total Energy Losses	4,091	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	1.5258%	29
Total Disposition of Energy	268,130	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	4,000	31,861	1
Total Sales for Residential Sales		4,000	31,861	
Commercial & Industrial				
SMALL POWER SALES	CP-1	21	8,380	2
LARGE POWER TOD SALES	CP-2	21	44,170	3
INDUSTRIAL TOD SALES	CP-3	1	9,097	4
LARGE INDUSTRIAL TOD SALES	CP-4	3	135,920	5
GENERAL SALES	GS-1	1,133	15,400	6
LARGE GENERAL SALES	GS-2	91	16,993	7
INTERDEPARTMENTAL	MP-1	27	1,018	8
Total Sales for Commercial & Industrial		1,297	230,978	
Public Street & Highway Lighting				
FIELD LIGHTING	FL-1	3	77	9
PUBLIC STREET & HIGHWAY LIGHTING	MS-1	49	1,123	10
Total Sales for Public Street & Highway Lighting		52	1,200	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		5,349	264,039	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		2,093,026	246,818	2,339,844	1
0	0	2,093,026	246,818	2,339,844	
28,364	35,961	459,905	56,285	516,190	2
115,323	134,194	2,102,694	310,197	2,412,891	3
14,362	16,215	360,973	61,833	422,806	4
222,259	293,977	5,078,761	934,355	6,013,116	5
		1,121,389	120,174	1,241,563	6
53,276	67,268	927,093	119,346	1,046,439	7
		65,806	7,156	72,962	8
433,584	547,615	10,116,621	1,609,346	11,725,967	
1,170	4,639	24,363	589	24,952	9
		193,052	7,131	200,183	10
1,170	4,639	217,415	7,720	225,135	
				0	11
0	0	0	0	0	
434,754	552,254	12,427,062	1,863,884	14,290,946	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	Badger Power Market				1
Point of Delivery	EAST WEST&LINE 5570				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	34500				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	445,431				6
Average load factor	82.4598%				7
Total Cost of Purchased Power	12,166,976				8
Average cost per kWh	0.0454				9
On-Peak Hours (if applicable)	2.81				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	8,317	14,747			12
February	7,682	13,319			13
March	8,745	13,970			14
April	8,085	13,200			15
May	7,343	14,618			16
June	8,352	13,528			17
July	8,561	13,742			18
August	8,745	14,725			19
September	8,236	14,199			20
October	8,182	14,431			21
November	8,325	13,633			22
December	9,132	14,313			23
Total kWh (000)	99,705	168,425			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)	1
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	1/1/2004 0	8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	1/1/2004	11
Number of Hours Generators Operated	0	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 (\$)	0.0000	33
Specific Gravity	0	34
Average BTU per Gallon	0	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0.0000	37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil	0	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 (\$)	0.0000	43
Kind of Coal Used	N/A	44
Average BTU per Pound	0	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	0	48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant	0	50
Based on Coal Used Solely in Electric Generation	0	51
Average BTU per kWh Net Generation	0	52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.0000	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				18
February				19
March				20
April				21
May				22
June				23
July				24
August				25
September				26
October				27
November				28
December				29
Total kWh (000)	0			30
Gas Consumed--Therms				31
Average Cost per Therm Burned (\$)				32
Fuel Oil Consumed Barrels (42 gal.)				33
Average Cost per Barrel of Oil Burned (\$)				34
Specific Gravity				35
Average BTU per Gallon				36
Lubricating Oil Consumed--Gallons				37
Average Cost per Gallon (\$)				38
kWh Net Generation per Gallon of Fuel Oil				39
kWh Net Generation per Gallon of Lubr. Oil				40
Does plant produce steam for heating or other purposes in addition to elec. generation?				41
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)				54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	IND 1	IND 2	Lincoln 2	Lincoln I	Wescott	1
Voltage--High Side	34,500	34,500	34,500	34,500	34,500	2
Voltage--Low Side	12,470	12,470	12,470	12,470	12,470	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	10,500	10,500	10,000	10,000	9,375	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	7,500	7,133	4,004	1,153	6,705	7
Dt and Hr of Such Maximum Demand	07/25/2004 16:00	07/20/2004 15:00	07/20/2004 17:00	12/20/2004 10:00	06/08/2004 15:00	8 9
Kwh Output	36,034,508	40,676,176	19,646,408	5,407,654	31,080,958	10 11

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	West					12 13
Voltage--High Side	34,500					14 15
Voltage--Low Side	12,470					16
Num. of Main Transformers in Operation	1					17
Total Capacity of Transformers in kVA	10,500					18
Number of Spare Transformers on Hand	0					19
15-Minute Maximum Demand in kW	4,446					20
Dt and Hr of Such Maximum Demand	07/20/2004 16:00					21 22
Kwh Output	21,181,836					23 24 25 26

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	5,782	1,188	87,400	1
Acquired during year	20	32	3,520	2
Total	5,802	1,220	90,920	3
Retired during year	163	10	333	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	5,639	1,210	90,587	6
Number end of year accounted for as follows:				7
In customers' use	5,383	1,109	77,931	8
In utility's use	29	20	1,560	9
				10
Locked meters on customers' premises				11
In stock	227	81	11,096	12
Total end of year	5,639	1,210	90,587	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE		1	1	1
Total		1	1	
Ornamental				
NONE		1	1	2
Total		1	1	
Other				
Sodium Vapor	100	189	73,506	3
Sodium Vapor	150	530	435,023	4
Sodium Vapor	250	376	608,402	5
Sodium Vapor	400	7	6,517	6
Total		1,102	1,123,448	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

Acct 592 the reason for the decrease was no maintenance was needed.

Acct 930 the reason for the decrease was savings by reducing conferences attended, therefore, meals, rooms, etc. charges are also down.

Acct 555 the reason for this increase was filed in our electric rate case that went into effect October 1, 2004. Our wholesale supplier continues to receive increases for the demand portion of their bill and these are past onto SMU through their demand portion of the bill. SMU filed the rate case to correlate higher demand charges to our customers.

Acct 586 the reason for this increase was in years past meters were purchased so that the labor was capitalized at the time of the meter purchases. Meters in 2004 continued to be worked on, but no meters were purchased; therefore, labor and meters were not capitalized as in years past.

Acct 594 decreased because there were less underground problems in 2004.

Acct 593 increased because SMU performed extensively more tree trimming and there was some storm damage.

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

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

Plant Accts 366 & 367 increased because of the underground construction in the Hospital service area conversion, cable replacement, Washington & Hill St, Richmond & Bartlette St, and Elizabeth & First St installs. This was completed using internal funding.

If Adjustments for any account are nonzero, please explain.

These adjustments correlate with contributed plant for 2004. At year end, the plant was taken from 2004's additions and transferred 'adjusted' to contributed plant at year end.

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

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

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

If Adjustments for any account are nonzero, please explain.

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

ELECTRIC OPERATING SECTION FOOTNOTES

Transmission and Distribution Lines (Page E-14)

General footnotes

For the 2003 report, the totals were for overhead lines only. The 2004 report has both overhead and underground lines miles.

The adjustments are to correct prior year totals because SMU has a computerized mapping system that is continually being updated and is becoming more finite.

Since this form was changed in 2004, can it be incorporated to include miles added, subtracted or adjusted to the 100th percentile? SMU budgets for projects according to street layouts and most times this is in pieces rather than in whole miles.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	1,439,522	1,517,186	1
Total Sewage Operating Revenues	1,439,522	1,517,186	
Other Operating Revenues			
Forfeited Discounts (631)	7,997	8,733	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	0	0	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	7,997	8,733	
Total Operating Revenues	1,447,519	1,525,919	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	813,447	827,048	8
Maintenance Expenses (831-834)	168,438	68,491	9
Customer Accounting & Collection Expenses (840-843)	44,790	45,479	10
Administrative and General Expenses (850-857)	123,173	125,022	11
Total Operation and Maintenance Expenses	1,149,848	1,066,040	
Other Operating Expenses			
Depreciation Expense (403)	109,526	101,967	12
Amortization Expense (404)	17,242	17,250	13
Taxes (408)	14,729	14,484	14
Total Other Operating Expenses	141,497	133,701	
Total Operating Expenses	1,291,345	1,199,741	
NET OPERATING INCOME	156,174	326,178	

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	2,938	136,912	936,471	5
Commercial Revenues	383	58,349	325,307	6
Industrial Revenues	27	12,057	62,315	7
Revenues from Public Authorities	56	21,453	114,772	8
Total Measured Service to General Customers (622)	3,404	228,771	1,438,865	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)				
Interdepartmental Service (626)	2	63	657	12
Total Sewage Operating Revenues	3,406	228,834	1,439,522	

HIGH STRENGTH CONTRIBUTORS

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

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
CITY OF SHAWANO (SEWER #1)	2,146	0	0	0	1
CITY OF SHAWANO (SEWER #2)	751	58	0	0	2
PIT SAMPLES	2	40	3	0	3

OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	7,997	1
Other (specify):		
NONE	0	2
Total Customers Forfeited Discounts (631)	7,997	
Servicing of Customers Laterals (632):		
NONE	0	3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE	0	4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE	0	5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE	0	6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE	0	7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	0	840	1
Power and Fuel for Pumping (821)	18,991	17,466	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	794,456	808,742	8
Transportation Expenses (828)		0	9
Rents (829)		0	10
Total Operation Expenses	813,447	827,048	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	158,295	56,215	11
Maintenance of Collection System Pumping Equipment (832)	5,998	5,277	12
Maintenance of Treatment and Disposal Plant Equipment (833)		0	13
Maintenance of General Plant Structures and Equipment (834)	4,145	6,999	14
Total Maintenance Expenses	168,438	68,491	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	30,285	32,150	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	13,997	12,758	17
Uncollectible Accounts (843)	508	571	18
Total Customer Accounting & Collection Expenses	44,790	45,479	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	44,015	41,654	19
Office Supplies and Expenses (851)	12,849	14,098	20
Outside Services Employed (852)	6,076	8,725	21
Insurance Expense (853)	9,810	5,960	22
Employees Pensions and Benefits (854)	46,825	43,677	23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	6,732	8,179	25
Rents (857)	(3,134)	2,729	26
Total Administrative and General Expenses	123,173	125,022	
Total Operation and Maintenance Expenses	1,149,848	1,066,040	

TAXES (ACCT. 408 - SEWER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security	PAYROLL EXPENSES	8,237	8,476	1
Local and School Tax Equivalent on Meters Charged by Water Department		4,643	4,180	2
PSC Remainder Assessment	PRIOR YEARS REVENUES	1,849	1,828	3
Other (specify): NONE		0	0	4
Total tax expense		14,729	14,484	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	2,379,742	364,082	7
Interceptor Mains and Accessories (314)	364,185		8
Force Mains (315)	145,780	348,623	9
Other Collecting System Equipment (316)	0		10
Total Collection System	2,889,707	712,705	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	123,572	99,997	12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	208,209		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	1,688		16
Total Collection System Pumping Installations	333,469	99,997	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	13,539		26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)	10,156	(22,873)	2,710,795	7
Interceptor Mains and Accessories (314)			364,185	8
Force Mains (315)			494,403	9
Other Collecting System Equipment (316)			0	10
Total Collection System	10,156	(22,873)	3,569,383	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			223,569	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			208,209	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			1,688	16
Total Collection System Pumping Installations	0	0	433,466	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			13,539	26

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	13,539	0	
GENERAL PLANT			
Land and Land Rights (370)	8,587		29
Structures and Improvements (371)	156,734	4,879	30
Office Furniture and Equipment (372)	27,352	2,287	31
Computer Equipment (372.1)	137,915		32
Transportation Equipment (373)	109,972	26,642	33
Other General Equipment (379)	276,228	3,725	34
Other Tangible Property (390)	0		35
Total General Plant	716,788	37,533	
Total utility plant in service directly assignable	3,953,503	850,235	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	3,953,503	850,235	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	13,539
GENERAL PLANT			
Land and Land Rights (370)			8,587 29
Structures and Improvements (371)			161,613 30
Office Furniture and Equipment (372)			29,639 31
Computer Equipment (372.1)			137,915 32
Transportation Equipment (373)	13,031		123,583 33
Other General Equipment (379)			279,953 34
Other Tangible Property (390)			0 35
Total General Plant	13,031	0	741,290
Total utility plant in service directly assignable	23,187	(22,873)	4,757,678
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	23,187	(22,873)	4,757,678

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	800,606	22,873	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	800,606	22,873	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	17,000		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	35,938		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	52,938	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	853,544	22,873	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	853,544	22,873	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	876,417
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	876,417

SEWER SERVICES

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

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

SEWER MAINS

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

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	561	0	0	0	561	1
6.000	2,773	0	0	0	2,773	2
8.000	183,614	6,722	5,611	0	184,725	3
10.000	15,196	0	45	0	15,151	4
12.000	27,446	0	0	0	27,446	5
15.000	6,245	757	750	0	6,252	6
18.000	10,861	1,611	0	0	12,472	7
24.000	8,064	0	0	0	8,064	8
36.000	3,510	0	0	0	3,510	9
Total Utility	258,270	9,090	6,406	0	260,954	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

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

Account 831 increased because when work orders were closed the sewer laterals that were installed were paid for by Shawano Municipal Utilities and the expense was realized in this account. We do not capitalize laterals. Some of these work orders were carried forward from prior years and finally completed so that unitization of the assets could be done.

Account 856 rents has a credit balance. This credit balance came from the rental of the water meters to bill customers their sewer usage. The water department is in the middle of a program to change water meters to new meters with an electronic radio transmitters(ERT's). These ERT's will allow our meter readers access to the reading without having to enter the customer's home.

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

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

Acct # 315 increased because of the Baylakes Project and it was funded through a grant.

Acct #313 increased because the sewer mains installed on Main St were through a TIF. A developer paid for their mains installed in their project area. SMU internally funded the Washington St, Elizabeth St & Hill St additions.

If Adjustments for any account are nonzero, please explain.

The adjustments were from contributions received in 2004. These monies were moved from capitalizaed plant to contributed plant at year end.

Sewer Mains (Page S-12)

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

The 15" sewer mains that were added during 2004 were from the Main St project that was funded using TIF monies.

The 8" sewer mains were funded by grants, TIF, developer and internal funds.

The 18" sewer mains were funded for Bay Lakes through a grant.
