



3013 (02-09-04)

ANNUAL REPORT

OF

Name: SHAWANO MUNICIPAL UTILITIES

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

For the Year Ended: DECEMBER 31, 1998

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SHAWANO MUNICIPAL UTILITIES

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

When was utility organized? 1/1/1900

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR ANDREW M ONESTI
Title: ELECTRICAL ENGINEER

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

Telephone: (715) 526 - 3131

Fax Number: (715) 524 - 3708

E-mail Address:

Utility employee in charge of correspondence concerning this report:

Name: MR RONALD F JESSE
Title: OPERATIONS SUPERVISOR

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

Telephone: (715) 526 - 3131

Fax Number: (715) 524 - 3708

E-mail Address:

Utility employee in charge of correspondence concerning this report:

Name: MRS NANCY A SCHAUER
Title: OFFICE MANAGER

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

Telephone: (715) 526 - 3131

Fax Number: (715) 524 - 3708

E-mail Address:

IDENTIFICATION AND OWNERSHIP

Utility employee in charge of correspondence concerning this report:

Name: MS RHONDA K BUNKE

Title: ACCOUNTANT

Office Address: SHAWANO MUNICIPAL UTILITIES

122 N SAWYER ST

P.O. BOX 436

SHAWANO, WI 54166-0436

Telephone: (715) 526 - 3131

Fax Number: (715) 524 - 3708

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

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

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

Name: MR CHARLES P CEDERGREN CPA

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (800) 362 - 7301

Fax Number:

E-mail Address:

Date of most recent audit report: 1/29/1999

Period covered by most recent audit: 1998

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL M DASHO

Title: GENERAL MANAGER

Office Address: SHAWANO MUNICIPAL UTILITIES

122 N SAWYER ST

P.O. BOX 436

SHAWANO, WI 54166-0436

Telephone: (715) 526 - 3131

Fax Number: (715) 524 - 3708

E-mail Address:

Name of utility commission/committee: SHAWANO MUNICIPAL UTILITIES COMMISSIONERS

Names of members of utility commission/committee:

MR JUNIOR JAHNKE, VICE PRESIDENT

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

MR ELMER MARTENS, PRESIDENT

MR FRANCIS QUINN, SECRETARY

Is sewer service provided by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? YES

Date of Ordinance: 1/1/1975

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

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

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

Contact Person: MR GERALD L WEISNIGHT

Title: ADMINISTRATOR

Telephone: (715) 524 - 2176

Fax Number: (715) 524 - 5242

E-mail Address:

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

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

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	12,706,135	11,560,192	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	10,316,883	9,436,941	2
Depreciation Expense (403)	585,321	567,479	3
Amortization Expense (404-407)	17,250	17,250	4
Taxes (408)	395,328	417,629	5
Total Operating Expenses	11,314,782	10,439,299	
Net Operating Income	1,391,353	1,120,893	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,391,353	1,120,893	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	45,169	(4,782)	7
Income from Nonutility Operations (417)	9,620	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	175,054	158,738	10
Miscellaneous Nonoperating Income (421)	75	250	11
Total Other Income	229,918	154,206	
Total Income	1,621,271	1,275,099	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,621,271	1,275,099	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	64,400	76,080	14
Amortization of Debt Discount and Expense (428)	4,402	5,111	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	33,341	40,205	17
Other Interest Expense (431)	2,813	2,811	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	104,956	124,207	
Net Income	1,516,315	1,150,892	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,884,103	10,625,846	20
Balance Transferred from Income (433)	1,516,315	1,150,892	21
Miscellaneous Credits to Surplus (434)	384,399	152,444	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	4,282	45,079	25
Total Unappropriated Earned Surplus End of Year (216)	13,780,535	11,884,103	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
None		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
None		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
FIBER OPTICS DEPARTMENT COMMENCED IN 1998	9,620	3
Total (Acct. 417):	9,620	
Nonoperating Rental Income (418):		
None		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Investments	175,054	5
Total (Acct. 419):	175,054	
Miscellaneous Nonoperating Income (421):		
Well Permits	75	6
Total (Acct. 421):	75	
Miscellaneous Amortization (425):		
None		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
None		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Investment in Badger Power Marketing Authority of WI, Inc	384,399	9
Total (Acct. 434):	384,399	
Miscellaneous Debits to Surplus (435):		
None		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
Hanging of seasonal banners, christmas lights, etc.	4,282	12
Total (Acct. 439)--Debit:	4,282	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	2,075	67,700	13,595		83,370	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		0	0		0	2
Payroll	224	17,955	5,128		23,307	3
Materials	1,074	4,324	4,252		9,650	4
Taxes					0	5
Other (list by major classes):						
Transportation	39	3,047	2,158		5,244	6
Total costs and expenses	1,337	25,326	11,538	0	38,201	
Net income (or loss)	738	42,374	2,057	0	45,169	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	812,130	10,879,551	1,014,454	0	12,706,135	1
Less: interdepartmental sales	1,428	56,158	329	0	57,915	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.)	7,309				7,309	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	35	222	86		343	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	803,358	10,823,171	1,014,039	0	12,640,568	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	105,281	23,186	128,467	1
Electric operating expenses	295,181	65,007	360,188	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	121,763	26,816	148,579	5
Merchandising and jobbing	14,755	3,249	18,004	6
Other nonutility expenses	1,295	285	1,580	7
Water utility plant accounts	20,340	4,479	24,819	8
Electric utility plant accounts	190,261	41,901	232,162	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	2,948	649	3,597	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	167,085	(167,085)	0	18
All other accounts	6,871	1,513	8,384	19
Total Payroll	925,780	0	925,780	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	21,412,103	20,435,529	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,578,783	5,253,759	2
Net Utility Plant	15,833,320	15,181,770	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	15,833,320	15,181,770	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	685,512	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	20,388	0	6
Net Nonutility Property	665,124	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,291,041	906,642	8
Special Funds (125-128)	304,103	275,141	9
Total Other Property and Investments	2,260,268	1,181,783	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0		10
Special Deposits (132-134)	0	0	11
Working Funds (135)	600	600	12
Temporary Cash Investments (136)	2,724,133	2,268,127	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,026,402	1,038,558	15
Other Accounts Receivable (143)	78,392	50,804	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	11,083	89,843	18
Materials and Supplies (151-163)	317,298	356,721	19
Prepayments (165)	105,625	100,927	20
Interest and Dividends Receivable (171)	34,077	30,943	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)	35,672		23
Total Current and Accrued Assets	4,333,282	3,936,523	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	8,644	13,046	24
Other Deferred Debits (182-186)	178,069	632,999	25
Total Deferred Debits	186,713	646,045	
Total Assets and Other Debits	22,613,583	20,946,121	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,384,157	2,267,272	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	13,780,535	11,884,103	28
Total Proprietary Capital	16,164,692	14,151,375	
LONG-TERM DEBT			
Bonds (221-222)	1,125,000	1,385,000	29
Advances from Municipality (223)	626,662	772,737	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,751,662	2,157,737	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	863,135	875,526	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	47,628	49,751	35
Taxes Accrued (236)	258,501	257,001	36
Interest Accrued (237)	25,130	27,232	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	32,436	33,262	40
Miscellaneous Current and Accrued Liabilities (242)	62,285		41
Total Current and Accrued Liabilities	1,289,115	1,242,772	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	51,957	81,642	43
Other Deferred Credits (253)	124,367	110,081	44
Total Deferred Credits	176,324	191,723	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,231,790	3,202,514	49
Total Liabilities and Other Credits	22,613,583	20,946,121	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	5,873,030	4,426,113	0	10,713,607	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	252,288	24,722		122,343	7
Total Utility Plant	6,125,318	4,450,835	0	10,835,950	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,168,215	825,308	0	3,585,260	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,168,215	825,308	0	3,585,260	
Net Utility Plant	4,957,103	3,625,527	0	7,250,690	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Sewer (c)	Electric (d)	(e)	Total (f)	
Balance first of year	1,091,707	868,416	3,293,636		5,253,759	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	104,997	94,480	385,844		585,321	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,177	(9,177)			0	6
Accruals charged other						7
accounts (specify):						8
CLEARED TO TRANSPORTATION	3,410	9,454	44,946		57,810	9
Salvage	0	0	25,136		25,136	10
Other credits (specify):						11
NONE					0	12
Total credits	117,584	94,757	455,926	0	668,267	13
Debits during year						14
Book cost of plant retired	41,076	137,865	147,457		326,398	15
Cost of removal	0		16,845		16,845	16
Other debits (specify):						17
					0	18
Total debits	41,076	137,865	164,302	0	343,243	19
Balance End of Year	1,168,215	825,308	3,585,260	0	5,578,783	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
fiber optic plant	0	685,512		685,512	2
Total Nonutility Property (121)	0	685,512	0	685,512	
Less accum. prov. depr. & amort. (122)	0	20,388		20,388	3
Net Nonutility Property	0	665,124	0	665,124	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	0	0	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)		20,000	276,573		296,573	336,731	3
Total Electric Utility					296,573	336,731	

Account	Total End of Year	Amount Prior Year	
Electric utility total	296,573	336,731	1
Water utility (154)	17,917	17,095	2
Sewer utility (154)	2,808	2,895	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	317,298	356,721	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1977 Bond Fees	754	310	444	1
1992 Bond Fees	12,292	4092	8,200	2
Total			8,644	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,267,272	1
Changes during year (explain):		
Street lights installed for TIF areas annexed to the City	116,885	2
Balance end of year	<u><u>2,384,157</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 REVENUE BOND ISSUE	10/01/1992	11/01/2002	4.80%	1,125,000	1
Total Bonds (Account 221):				1,125,000	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 1,125,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1977 GENERAL OBLIGATION BOND	11/01/1977	10/01/2002	4.80%	626,662	1
Total for Account 223				626,662	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	257,001	1
Accruals:		
Charged water department expense	99,969	2
Charged electric department expense	280,850	3
Charged sewer department expense	14,509	4
Other (explain):		
Cleared to transportation expense	7,344	5
Total Accruals and other credits	402,672	
Taxes paid during year:		
County, state and local taxes	257,001	6
Social Security taxes	43,452	7
PSC Remainder Assessment	15,421	8
Other (explain):		
Gross Receipts Tax	85,298	9
Total payments and other debits	401,172	
Balance end of year	258,501	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 Rev Bond	11,080	64,400	66,480	9,000	1
Subtotal	11,080	64,400	66,480	9,000	
Advances from Municipality (223)					
1977 GO Bond	3,093	33,341	33,926	2,508	2
Subtotal	3,093	33,341	33,926	2,508	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	13,059	2,813	2,250	13,622	4
Subtotal	13,059	2,813	2,250	13,622	
Total	27,232	100,554	102,656	25,130	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,381,357	529,664	0	1,291,493	0	3,202,514	1
Add credits during year:							
For Services	5,157	39,341				44,498	2
For Mains						0	3
Other (specify):							
NONE	0					0	4
Deduct charges (specify):							
OVERSIZED MAINS IN RIVER PINES DEVELOPMENT-1997	15,222					15,222	5
Balance End of Year	1,371,292	569,005	0	1,291,493	0	3,231,790	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
None	0	1
Total (Acct. 123):	0	
Other Investments (124):		
Badger Power Marketing Authority	1,291,041	2
Total (Acct. 124):	1,291,041	
Sinking Funds (125):		
1985 Bond Redemption	62,103	3
1985 Bond Reserve	242,000	4
Total (Acct. 125):	304,103	
Depreciation Fund (126):		
None	0	5
Total (Acct. 126):	0	
Other Special Funds (128):		
None	0	6
Total (Acct. 128):	0	
Interest Special Deposits (132):		
None	0	7
Total (Acct. 132):	0	
Other Special Deposits (134):		
None	0	8
Total (Acct. 134):	0	
Notes Receivable (141):		
None	0	9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	68,149	10
Electric	877,264	11
Sewer (Regulated)	80,989	12
Other (specify):		
None	0	13
Total (Acct. 142):	1,026,402	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	14
Merchandising, jobbing and contract work	22,974	15
Other (specify):		
Pole Attachments	18,699	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
Tax Roll Receipts	779	17
Agreed Upon Procedures Report (Ex-GM)	35,940	18
Total (Acct. 143):	78,392	
Receivables from Municipality (145):		
Tax Roll Receipts	5,707	19
Merchandising, jobbing and contract work	5,376	20
Total (Acct. 145):	11,083	
Prepayments (165):		
Prepaid Insurance	13,297	21
Prepaid Gross Receipts Tax	92,328	22
Total (Acct. 165):	105,625	
Extraordinary Property Losses (182):		
None	0	23
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
Unamortized balance of Investment in Wolf Treatment Plant	103,492	24
Unamortized balance of Investment in Demand Side Management	74,577	25
Total (Acct. 183):	178,069	
Clearing Accounts (184):		
None	0	26
Total (Acct. 184):	0	
Temporary Facilities (185):		
None	0	27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
None	0	28
Total (Acct. 186):	0	
Payables to Municipality (233):		
None	0	29
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Employee Accrued Compensated Abscences-Sick Leave	124,367	30
Total (Acct. 253):	124,367	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	5,853,455	10,396,594	4,445,029	0	20,695,078	1
Materials and Supplies	17,506	316,652	2,851	0	337,009	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,129,961	3,439,448	846,862	0	5,416,271	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,376,324	549,334	1,291,493	0	3,217,151	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,364,676	6,724,464	2,309,525	0	12,398,665	
Net Operating Income	306,351	857,741	227,261	0	1,391,353	8
Net Operating Income as a percent of Average Net Rate Base						
	9.10%	12.76%	9.84%	N/A	11.22%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,325,714	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	12,832,319	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	15,158,033	
Net Income		
Net Income	1,516,315	5
Percent Return on Proprietary Capital	10.00%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

In June of 1998, the City of Shawano authorized Shawano Municipal Utilities to serve the community with fiber optics. Shawano Municipal Utilities now consists of four utilities: Electric, Water, Sewer and Fiber Optics.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

In June of 1998, the City of Shawano passed a resolution that Shawano Municipal Utilities create another leg of the utility to serve the citizens of Shawano with fiber optics. In account 417, is the net income that was realized from the fiber optic department for 1998.

Balance Sheet (Page F-06)

I called the PSC helpline on 3/17/99 because during the edit checks a fatal error was encountered. This error was with the 1997 totals. I had to have Pete show me how to set the view options so that I could change the 1997 totals that came forward to 1998's report.

In June 1998, the City of Shawano directed Shawano Municipal Utilities to serve the citizens of Shawano with fiber optics. A fourth leg of the utility was created. In accounts 117 and 119, I added the fiber optic utility plant and the corresponding depreciation. In account 174 is the inventory that corresponds to the fiber optic department. Account 242 is the customer contributions in aid of construction for the fiber optic department.

Note: fiber optic plant moved to account 121 (from 117) and associated depreciation moved to account 122 (from 119) per Doug Sorge 6/9/99 ele

Net Nonutility Property (Accts. 121 & 122) (Page F-09)

See footnote to balance sheet re fiber optic plant.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Utility response received 7/2/99:

1. Adm and general expenses increased due to fraud audit of previous general manager and costs associated with recruiting and hiring current general manager. Sales expense is for an open house with corresponding prizes representing different utility services that are provided to utility customers.
2. Sewer a/c 404 amortization expenses are for yearly cost of sending customers effluent to the Wolf Treatment Plant.
3. Sewer plant additions are for new employee parking lot, storm sewer, curb, gravel, grading, blacktop; display cabinets and printer/plotter for mapping; televising unit and trailer for inspecting the sewer mains; Scade software installed at lift stations. Retirements are for obsolete computer hardware and software; retired televising unit.
4. Fiber optic plant has been transferred from Accounts 117 and 119 to Accounts 121 and 122 for 1998.

7/13/99 ele

June 23, 1999

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

1998 Analytical Review DWCCA-5350-ELE

Dear Ms. Bunke:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that the total for administrative and general expenses, on the Water Operation and Maintenance Expense schedule, increased over 15% from 1997. Please furnish a brief explanation of this increase. In addition, please furnish a brief explanation of the \$2,295 reported as Sales Expense in the same schedule.
2. During our review, we noted \$17,250, reported in Account 404, Amortization expense, Sewer Operating Revenues and Expenses schedule.

FINANCIAL SECTION FOOTNOTES

Please furnish an explanation of this amount and indicate the date of PSC authorization to amortize this amount.

3. During our review, we noted sewer plant additions greater than \$10,000 reported in Accounts 371, 372, and 379, and retirements greater than \$10,000 reported in Accounts 372.1 and 379, on the Sewer Utility Plant in Service schedule, without a schedule note. Please furnish a brief explanation of these additions and retirements.

4. Pursuant to instructions from Doug Sorge of our staff, we have transferred the amounts reported for fiber optic utility plant from Accounts 117 and 119 to Account 121, Nonutility Property and 122, Depreciation of Nonutility Property. Please confirm that you have corrected the utility copy of the annual report.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:tlk:w:\compl\analytical review letters\june 23 1999 rev letters e.doc

cc: Mr. Elmer Martens, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	795,934	1
Total Sales of Water	795,934	
Other Operating Revenues		
Forfeited Discounts (470)	2,365	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	6,522	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,309	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	16,196	
Total Operating Revenues	812,130	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	8,298	8
Pumping Expenses (620-633)	50,177	9
Water Treatment Expenses (640-652)	4,076	10
Transmission and Distribution Expenses (660-678)	72,093	11
Customer Accounts Expenses (901-905)	31,252	12
Sales Expenses (910)	2,295	13
Administrative and General Expenses (920-932)	132,622	14
Total Operation and Maintenance Expenses	300,813	
Other Operating Expenses		
Depreciation Expense (403)	104,997	15
Amortization Expense (404-407)	0	16
Taxes (408)	99,969	17
Total Other Operating Expenses	204,966	
Total Operating Expenses	505,779	
NET OPERATING INCOME	306,351	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,878	158,702	287,992	4
Commercial	398	74,971	89,926	5
Industrial	43	245,116	146,577	6
Total Metered Sales to General Customers (461)	3,319	478,789	524,495	
Private Fire Protection Service (462)	34		23,790	7
Public Fire Protection Service (463)	1		220,546	8
Other Sales to Public Authorities (464)	59	23,021	25,675	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	5	1,146	1,428	12
Total Sales of Water	3,418	502,956	795,934	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	220,546	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	220,546	
Forfeited Discounts (470):		
Customer late payment charges	2,365	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,365	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENT FROM WATER PROPERTY-CELLCOM & MARCUS CABLE	6,522	8
Total Rents from Water Property (472)	6,522	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,309	10
Other (specify): NONE		11
Total Other Water Revenues (474)	7,309	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)	8,298	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	8,298	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	41,084	17
Pumping Labor and Expenses (624)	5,302	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	2,087	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	69	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	1,635	25
Total Pumping Expenses	50,177	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	2,502	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	1,574	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	4,076	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	59	34
Storage Facilities Expenses (661)	9,521	35
Transmission and Distribution Lines Expenses (662)	5,768	36
Meter Expenses (663)	7,128	37
Customer Installations Expenses (664)	4,310	38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	6,965	42
Maintenance of Distribution Reservoirs and Standpipes (672)	339	43
Maintenance of Transmission and Distribution Mains (673)	20,253	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	14,823	46
Maintenance of Meters (676)	61	47
Maintenance of Hydrants (677)	2,866	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	72,093	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	444	50
Meter Reading Labor (902)	9,323	51
Customer Records and Collection Expenses (903)	21,450	52
Uncollectible Accounts (904)	35	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	31,252	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	2,295	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)		56
Office Supplies and Expenses (921)		57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)		59
Property Insurance (924)		60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)		62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)		65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	132,622	
 Total Operation and Maintenance Expenses	300,813	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		93,772	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,093	2
Net property tax equivalent		90,679	
Social Security	PAYROLL EXPENSES	8,800	3
PSC Remainder Assessment	REVENUES	1,038	4
Other (specify): NONE			5
CLEARED TO TRANSPORTATION EXP	BASED ON PLANT ACCT W392	(548)	6
Total tax expense		99,969	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.245500				3
County tax rate	mills		7.125500				4
Local tax rate	mills		10.450200				5
School tax rate	mills		10.235000				6
Voc. school tax rate	mills		1.595900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.652100				10
Less: state credit	mills		1.956900				11
Net tax rate	mills		27.695200				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.450200				14
Combined School Tax Rate	mills		11.830900				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.281100				17
Total Tax Rate	mills		29.652100				18
Ratio of Local and School Tax to Total	dec.		0.751417				19
Total tax net of state credit	mills		27.695200				20
Net Local and School Tax Rate	mills		20.810652				21
Utility Plant, Jan. 1	\$	5,854,077	5,854,077				22
Materials & Supplies	\$	17,095	17,095				23
Subtotal	\$	5,871,172	5,871,172				24
Less: Plant Outside Limits	\$	338,337	338,337				25
Taxable Assets	\$	5,532,835	5,532,835				26
Assessment Ratio	dec.		0.814400				27
Assessed Value	\$	4,505,941	4,505,941				28
Net Local & School Rate	mills		20.810652				29
Tax Equiv. Computed for Current Year	\$	93,772	93,772				30
Tax Equivalent per 1994 PSC Report	\$	92,236					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	93,772					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	41,201		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	6,083		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	47,284	0	
PUMPING PLANT			
Land and Land Rights (320)	10,920		12
Structures and Improvements (321)	48,712		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	174,995		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	234,627	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,707		23
Total Water Treatment Plant	15,707	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,747		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			41,201 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			6,083 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	47,284
PUMPING PLANT			
Land and Land Rights (320)			10,920 12
Structures and Improvements (321)			48,712 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			174,995 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	234,627
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)	8,806		6,901 23
Total Water Treatment Plant	8,806	0	6,901
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			2,747 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	190,980	11,996	26
Transmission and Distribution Mains (343)	3,605,184	39,713	27
Fire Mains (344)	0		28
Services (345)	643,845	5,157	29
Meters (346)	365,006	4,148	30
Hydrants (348)	362,127		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,169,889	61,014	
GENERAL PLANT			
Land and Land Rights (389)	4,517		33
Structures and Improvements (390)	116,046	7,336	34
Office Furniture and Equipment (391)	15,221	2,342	35
Computer Equipment (391.1)	87,395	9,191	36
Transportation Equipment (392)	32,306		37
Stores Equipment (393)	4,985		38
Tools, Shop and Garage Equipment (394)	31,943	343	39
Laboratory Equipment (395)	5,161		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	51,460		42
SCADA Equipment (397.1)	17,339		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	366,373	19,212	
Total utility plant in service directly assignable	5,833,880	80,226	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,833,880	80,226	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			202,976 26
Transmission and Distribution Mains (343)	9,620		3,635,277 27
Fire Mains (344)			0 28
Services (345)			649,002 29
Meters (346)			369,154 30
Hydrants (348)			362,127 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	9,620	0	5,221,283
GENERAL PLANT			
Land and Land Rights (389)			4,517 33
Structures and Improvements (390)			123,382 34
Office Furniture and Equipment (391)	1,485		16,078 35
Computer Equipment (391.1)	14,124		82,462 36
Transportation Equipment (392)			32,306 37
Stores Equipment (393)			4,985 38
Tools, Shop and Garage Equipment (394)	6,620		25,666 39
Laboratory Equipment (395)	421		4,740 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			51,460 42
SCADA Equipment (397.1)			17,339 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	22,650	0	362,935
Total utility plant in service directly assignable	41,076	0	5,873,030
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	41,076	0	5,873,030

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	38,718	2.94%	1,211	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	1,627	1.77%	108	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	40,345		1,319	
PUMPING PLANT				
Structures and Improvements (321)	43,455	2.43%	1,184	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	77,983	4.42%	7,735	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	121,438		8,919	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	14,762	6.00%	678	17
Total Water Treatment Plant	14,762		678	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	81,389	1.86%	3,664	19
Transmission and Distribution Mains (343)	290,630	0.93%	33,668	20
Fire Mains (344)	0			21
Services (345)	163,151	2.09%	13,510	22
Meters (346)	141,342	5.00%	18,354	23
Hydrants (348)	43,275	1.59%	5,758	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	719,787		74,954	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					39,929	4
315					0	5
316					1,735	6
317					0	7
	0	0	0	0	41,664	
321					44,639	8
322					0	9
323					0	10
324					0	11
325					85,718	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	130,357	
331					0	16
332	8,806				6,634	17
	8,806	0	0	0	6,634	
341					0	18
342					85,053	19
343	9,620				314,678	20
344					0	21
345					176,661	22
346					159,696	23
348					49,033	24
349					0	25
	9,620	0	0	0	785,121	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	22,350	2.27%	2,717	26
Office Furniture and Equipment (391)	6,746	5.88%	920	27
Computer Equipment (391.1)	64,935	25.00%	21,232	28
Transportation Equipment (392)	19,322	10.56%	3,411	29
Stores Equipment (393)	3,415	5.88%	293	30
Tools, Shop and Garage Equipment (394)	21,267	5.88%	1,694	31
Laboratory Equipment (395)	675	5.88%	291	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	51,460	9.09%		34
SCADA Equipment (397.1)	5,205	6.67%	1,156	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	195,375		31,714	
Total accum. prov. directly assignable	1,091,707		117,584	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,091,707		 117,584	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					25,067	26
391	1,485				6,181	27
391.1	14,124				72,043	28
392					22,733	29
393					3,708	30
394	6,620				16,341	31
395	421				545	32
396					0	33
397					51,460	34
397.1					6,361	35
398					0	36
399					0	37
	22,650	0	0	0	204,439	
	41,076	0	0	0	1,168,215	
					0	38
	41,076	0	0	0	1,168,215	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			42,886	42,886	1
February			39,753	39,753	2
March			41,446	41,446	3
April			43,283	43,283	4
May			52,164	52,164	5
June			48,408	48,408	6
July			57,198	57,198	7
August			51,610	51,610	8
September			49,419	49,419	9
October			43,792	43,792	10
November			42,243	42,243	11
December			42,386	42,386	12
Total for year	0	0	554,588	554,588	
Less: Measured or estimated water used in main flushing and water treatment during year				1,533	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				553,055	16
Less: Water sold				502,956	17
Losses and unaccounted for				50,099	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,740	21
Date of maximum: 8/3/1998					22
Cause of maximum:					23
FLUSHING HYDRANTS ON THE SYSTEM & DRIER CONDITIONS					
Minimum gallons pumped by all methods in any one day during reporting year				615	24
Date of minimum: 1/11/1998					25
Total KWH used for pumping for the year				713,111	26
If water is purchased: Vendor Name: None					27
Point of Delivery: N/A					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WAUKECHON ROAD	5	250	20	756,000	Yes	1
WAUKECHON ROAD & BIRCHHILL	6	250	20	629,000	Yes	2
CTY HWY B	7	250	20	590,000	Yes	3
CTY HWY B	8	234	16	668,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

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

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #8			1
Location	W6570 CTY RD B			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	FM			5
Year Installed	1988			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	715			8
Pump Motor or Standby Engine Mfr	WESCO			10
Year Installed	1988			11
Type	ELECTRIC			12
Horsepower	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				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1973	1936		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	10	170		6
Total capacity in gallons	2,000,000	250,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	BOOSTER STATION		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	N	N		14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	2.000	1,152	0	0	0	1,152	1	
M	D	4.000	26,352	0	0	0	26,352	2	
A	D	6.000	67,761	0	0	0	67,761	3	
M	D	6.000	47,182	0	0	0	47,182	4	
M	D	8.000	30,870	0	0	0	30,870	5	
M	S	8.000	70	0	0	0	70	6	
A	D	10.000	6,584	0	0	0	6,584	7	
A	S	10.000	56	0	36	0	20	8	
M	D	10.000	23,090	0	0	0	23,090	9	
M	S	10.000	10	0	0	0	10	10	
P	D	10.000	5,365	36	0	0	5,401	11	
A	D	12.000	3,149	0	1,328	0	1,821	12	
A	S	12.000	1,080	0	0	0	1,080	13	
M	D	12.000	37,711	0	0	0	37,711	14	
M	T	12.000	720	0	0	0	720	15	
P	D	12.000	3,420	1,328	0	0	4,748	16	
P	T	12.000	3,240	0	0	0	3,240	17	
M	D	14.000	3,217	0	0	0	3,217	18	
M	T	14.000	2,290	0	0	0	2,290	19	
M	D	18.000	0	0	0	0	0	20	
M	S	18.000	55	0	0	0	55	21	
Total Within Municipality			263,374	1,364	1,364	0	263,374		
M	D	10.000	1,174	0	0	0	1,174	22	
M	D	12.000	4,297	0	0	0	4,297	23	
Total Outside of Municipality			5,471	0	0	0	5,471		
Total Utility			268,845	1,364	1,364	0	268,845		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,055	0	0	0	3,055		1
M	1.000	60	0	0	0	60		2
M	1.500	35	1	0	0	36		3
M	2.000	46	0	0	0	46		4
M	3.000	6	0	0	0	6		5
M	4.000	5	0	0	0	5		6
M	6.000	15	1	0	0	16		7
M	8.000	16	1	0	0	17		8
Total Utility		3,238	3	0	0	3,241	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,169	0	0	0	3,169	362	1
0.750	83	0	0	0	83	6	2
1.000	75	0	0	0	75	5	3
1.500	48	0	0	0	48	12	4
2.000	53	5	0	0	58	9	5
3.000	15	0	0	0	15	8	6
4.000	10	0	0	0	10	5	7
6.000	3	0	0	0	3	2	8
Total:	3,456	5	0	0	3,461	409	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,845	257	19	17	3	28	3,169	1
0.750	31	31	4	5	0	12	83	2
1.000	2	52	9	11	0	1	75	3
1.500	0	35	2	4	0	7	48	4
2.000	0	19	5	15	2	17	58	5
3.000	0	2	0	5	0	8	15	6
4.000	0	2	2	1	0	5	10	7
6.000	0	0	2	1	0	0	3	8
Total:	2,878	398	43	59	5	78	3,461	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	6				6	1
Within Municipality	328				328	2
Total Fire Hydrants	334	0	0	0	334	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

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

Number of hydrants operated during year: 500
 Number of distribution system valves end of year: 2,506
 Number of distribution valves operated during year: 1,253

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Adm and general expenses increased due to fraud audit pertaining to previous general manager, and the expenses associated with recruitment and hiring of current general manager. Sales Expense related to open house with corresponding prizes representing different utility services provided to utility customers. Per utility 7/2/99 ele

Water Mains (Page W-17)

Shawano Municipal Utilities relocated mains on County Highway B. This was done with internal funds.

Water Services (Page W-18)

There were additions of 3 services for the year. These services were customer contributions in aid of construction.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	10,821,489	1
Total Sales of Electricity	10,821,489	
Other Operating Revenues		
Forfeited Discounts (450)	17,313	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	38,310	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,439	7
Total Other Operating Revenues	58,062	
Total Operating Revenues	10,879,551	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	8,720,377	8
Transmission Expenses (560-573)	818	9
Distribution Expenses (580-598)	248,184	10
Customer Accounts Expenses (901-905)	82,342	11
Sales Expenses (911-916)	5,900	12
Administrative and General Expenses (920-932)	297,495	13
Total Operation and Maintenance Expenses	9,355,116	
Other Expenses		
Depreciation Expense (403)	385,844	14
Amortization Expense (404-407)		15
Taxes (408)	280,850	16
Total Other Expenses	666,694	
Total Operating Expenses	10,021,810	
NET OPERATING INCOME	857,741	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	17,313	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	17,313	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY-POLE CONTACTS FOR TELEPHONE & CABLE TV	38,310	5
Total Rent from Electric Property (454)	38,310	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES-CITY PART OF SALES TAX	2,439	7
Total Other Electric Revenues (456)	2,439	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	8,720,377	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	8,720,377	
Total Power Production Expenses	8,720,377	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)	226	40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)	592	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	818	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	15,496	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	15,723	52
Overhead Line Expenses (583)	15,723	53
Underground Line Expenses (584)	27,778	54
Street Lighting and Signal System Expenses (585)	8,114	55
Meter Expenses (586)	16,879	56
Customer Installations Expenses (587)	3,912	57
Miscellaneous Distribution Expenses (588)	14,664	58
Rents (589)	873	59
Maintenance Supervision and Engineering (590)	1,598	60
Maintenance of Structures (591)	3,781	61
Maintenance of Station Equipment (592)	3,183	62
Maintenance of Overhead Lines (593)	71,695	63
Maintenance of Underground Lines (594)	29,846	64
Maintenance of Line Transformers (595)	8,684	65
Maintenance of Street Lighting and Signal Systems (596)	201	66
Maintenance of Meters (597)	10,034	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	248,184	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	732	69
Meter Reading Expenses (902)	31,198	70
Customer Records and Collection Expenses (903)	50,190	71
Uncollectible Accounts (904)	222	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	82,342	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	5,900	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	5,900	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	87,744	78
Office Supplies and Expenses (921)	23,054	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	15,166	81
Property Insurance (924)	10,886	82
Injuries and Damages (925)	3,859	83
Employee Pensions and Benefits (926)	107,275	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	37,406	87
Rents (931)		88
Maintenance of General Plant (932)	12,105	89
Total Administrative and General Expenses	297,495	
 Total Operation and Maintenance Expenses	9,355,116	

TAXES (ACCT. 408 - ELECTRIC)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		164,729	1
Social Security	PAYROLL EXPENDITURES	24,559	2
Wisconsin Gross Receipts Tax	PREPAID FROM PRIOR YEAR PAYMENTS	85,298	3
PSC Remainder Assessment	REVENUES	13,060	4
Other (specify): CLEARED TO TRANSPORTATION EXP	BASED ON PLANT VALUES IN ACCTS 392 & 396	(6,796)	5
Total tax expense		<u>280,850</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.245500				3
County tax rate	mills		7.125500				4
Local tax rate	mills		10.450200				5
School tax rate	mills		10.235000				6
Voc. school tax rate	mills		1.595900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.652100				10
Less: state credit	mills		1.956900				11
Net tax rate	mills		27.695200				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.450200				14
Combined School Tax Rate	mills		11.830900				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.281100				17
Total Tax Rate	mills		29.652100				18
Ratio of Local and School Tax to Total	dec.		0.751417				19
Total tax net of state credit	mills		27.695200				20
Net Local and School Tax Rate	mills		20.810652				21
Utility Plant, Jan. 1	\$	10,097,380	10,097,380				22
Materials & Supplies	\$	336,731	336,731				23
Subtotal	\$	10,434,111	10,434,111				24
Less: Plant Outside Limits	\$	1,523,989	1,523,989				25
Taxable Assets	\$	8,910,122	8,910,122				26
Assessment Ratio	dec.		0.814400				27
Assessed Value	\$	7,256,403	7,256,403				28
Net Local & School Rate	mills		20.810652				29
Tax Equiv. Computed for Current Year	\$	151,010	151,010				30
Tax Equivalent per 1994 PSC Report	\$	164,729					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	164,729					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

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

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	150,612		29
Overhead Conductors and Devices (356)	216,684		30
Underground Conduit (357)	725		31
Underground Conductors and Devices (358)	27,083		32
Roads and Trails (359)	0		33
Total Transmission Plant	395,104	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	26,327		34
Structures and Improvements (361)	81,226		35
Station Equipment (362)	1,167,195	16,350	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	788,820	9,520	38
Overhead Conductors and Devices (365)	1,260,678	6,062	39
Underground Conduit (366)	269,676	89,651	40
Underground Conductors and Devices (367)	1,264,634	184,006	41
Line Transformers (368)	1,619,711	151,266	42
Services (369)	566,261	62,321	43
Meters (370)	675,372	515	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	568,233	173,006	47
Total Distribution Plant	8,288,133	692,697	
GENERAL PLANT			
Land and Land Rights (389)	21,780		48
Structures and Improvements (390)	468,176	14,034	49
Office Furniture and Equipment (391)	39,922	4,481	50
Computer Equipment (391.1)	195,006	19,157	51
Transportation Equipment (392)	140,011	23,515	52
Stores Equipment (393)	21,478		53
Tools, Shop and Garage Equipment (394)	94,289	656	54
Laboratory Equipment (395)	52,694	1,433	55
Power Operated Equipment (396)	260,979	24,713	56
Communication Equipment (397)	102,010	796	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			150,612 29
Overhead Conductors and Devices (356)			216,684 30
Underground Conduit (357)			725 31
Underground Conductors and Devices (358)			27,083 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	395,104
DISTRIBUTION PLANT			
Land and Land Rights (360)			26,327 34
Structures and Improvements (361)			81,226 35
Station Equipment (362)		45,535	1,229,080 36
Storage Battery Equipment (363)	0		0 37
Poles, Towers and Fixtures (364)	3,642		794,698 38
Overhead Conductors and Devices (365)	17,598		1,249,142 39
Underground Conduit (366)			359,327 40
Underground Conductors and Devices (367)	5,022		1,443,618 41
Line Transformers (368)	29,004	(45,535)	1,696,438 42
Services (369)	412		628,170 43
Meters (370)	4,125		671,762 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	8,690		732,549 47
Total Distribution Plant	68,493	0	8,912,337
GENERAL PLANT			
Land and Land Rights (389)			21,780 48
Structures and Improvements (390)			482,210 49
Office Furniture and Equipment (391)	6,526		37,877 50
Computer Equipment (391.1)	52,713		161,450 51
Transportation Equipment (392)	4,512		159,014 52
Stores Equipment (393)			21,478 53
Tools, Shop and Garage Equipment (394)	1,462		93,483 54
Laboratory Equipment (395)	311		53,816 55
Power Operated Equipment (396)	13,440		272,252 56
Communication Equipment (397)			102,806 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,396,345	88,785	
Total utility plant in service directly assignable	10,079,582	781,482	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	10,079,582	781,482	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	78,964	0	1,406,166
Total utility plant in service directly assignable	147,457	0	10,713,607
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	147,457	0	10,713,607

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	54,080	3.29%	4,955	22
Overhead Conductors and Devices (356)	49,986	3.29%	7,129	23
Underground Conduit (357)	9	2.50%	18	24
Underground Conductors and Devices (358)	497	3.67%	994	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	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					59,035	22
356					57,115	23
357					27	24
358					1,491	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	104,572		13,096	
DISTRIBUTION PLANT				
Structures and Improvements (361)	56,052	2.50%	2,031	27
Station Equipment (362)	366,759	2.86%	34,267	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	348,176	4.17%	33,016	30
Overhead Conductors and Devices (365)	408,640	3.33%	41,788	31
Underground Conduit (366)	52,685	2.50%	7,863	32
Underground Conductors and Devices (367)	418,723	3.67%	49,696	33
Line Transformers (368)	347,732	3.57%	59,193	34
Services (369)	207,974	5.43%	32,429	35
Meters (370)	158,330	3.33%	22,430	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	184,682	5.00%	32,520	39
Total Distribution Plant	2,549,753		315,233	
GENERAL PLANT				
Structures and Improvements (390)	93,989	2.94%	13,971	40
Office Furniture and Equipment (391)	25,077	9.09%	3,536	41
Computer Equipment (391.1)	131,895	12.50%	22,279	42
Transportation Equipment (392)	103,151	10.00%	14,951	43
Stores Equipment (393)	13,394	5.00%	1,074	44
Tools, Shop and Garage Equipment (394)	45,182	6.67%	6,262	45
Laboratory Equipment (395)	13,991	5.00%	2,663	46
Power Operated Equipment (396)	169,492	11.25%	29,994	47
Communication Equipment (397)	43,140	7.55%	7,731	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	639,311		102,461	
Total accum. prov. directly assignable	3,293,636		430,790	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	117,668	
361					58,083	27
362					401,026	28
363	0				0	29
364	3,642	3,917	2,602		376,235	30
365	17,598	7,687	10,809		435,952	31
366					60,548	32
367	5,022	1,005	1,939		464,331	33
368	29,004		237		378,158	34
369	412	2,659	1,091		238,423	35
370	4,125		16		176,651	36
371					0	37
372					0	38
373	8,690	1,577	2,916		209,851	39
	68,493	16,845	19,610	0	2,799,258	
390					107,960	40
391	6,526				22,087	41
391.1	52,713		50		101,511	42
392	4,512				113,590	43
393					14,468	44
394	1,462				49,982	45
395	311				16,343	46
396	13,440		5,476		191,522	47
397					50,871	48
398					0	49
399					0	50
	78,964	0	5,526	0	668,334	
	147,457	16,845	25,136	0	3,585,260	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u><u>3,293,636</u></u>		<u><u>430,790</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	147,457	16,845	25,136	0	3,585,260

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.00	0.00	1
7.2/12.5 kV (12kV)	-0.90	52.44	2
14.4/24.9 kV (25kV)	0.00	0.00	3
Other:			
none			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	-0.50	0.00	5
7.2/12.5 kV (12kV)	0.00	29.95	6
14.4/24.9 kV (25kV)	0.00	0.00	7
Other:			
none			8
Transmission System			
34.5 kV		7.03	9
69 kV			10
115 kV			11
138 kV			12
Other:			
none			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	0	8
Total	0	9
Customers served at other than rural rates:		10
Farm	22	11
Nonfarm	701	12
Total	723	13
Total customers on rural lines at end of year	723	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	35,912	Thursday	01/22/1998	18:00	20,844	1
February	02	34,530	Monday	02/09/1998	19:00	18,797	2
March	03	35,259	Wednesday	03/04/1998	17:00	20,813	3
April	04	34,921	Tuesday	04/28/1998	14:00	19,465	4
May	05	40,517	Tuesday	05/19/1998	16:00	20,165	5
June	06	38,984	Tuesday	06/16/1998	15:00	20,992	6
July	07	40,263	Tuesday	07/21/1998	15:00	21,624	7
August	08	38,971	Wednesday	08/26/1998	17:00	20,755	8
September	09	38,189	Friday	09/11/1998	16:00	20,049	9
October	10	32,420	Tuesday	10/27/1998	12:00	19,354	10
November	11	31,767	Tuesday	11/17/1998	14:00	18,593	11
December	12	32,617	Wednesday	12/30/1998	18:00	19,697	12
Total		434,350				241,148	

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	241,148	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	241,148	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	236,278	18
Sales For Resale	0	19
Energy Used by the Company (excluding station use):		20
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	236,278	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	4,870	27
Total Energy Losses	4,870	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.0195%	29
Total Disposition of Energy	241,148	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
Residential Sales	RG-1	3,781	29,689	1
Total Sales for Residential Sales		3,781	29,689	
Commercial & Industrial				
Commercial	CG-1	1,008	16,215	2
Intermediate	CP-1	81	20,131	3
Large Power	CP-2	24	39,929	4
Industrial TOD	CP-3	3	128,371	5
Interdepartmental	MP-1	26	993	6
Total Sales for Commercial & Industrial		1,142	205,639	
Public Street & Highway Lighting				
Field Lighting	FL-1	1	57	7
Public Street & Highway Lighting	MS-1	66	893	8
Total Sales for Public Street & Highway Lighting		67	950	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		4,990	236,278	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,807,658	(54,482)	1,753,176	1
0	0	1,807,658	(54,482)	1,753,176	
		1,100,119	(28,678)	1,071,441	2
5,923	64,768	1,078,358	(34,441)	1,043,917	3
10,517	112,770	1,868,488	(68,907)	1,799,581	4
26,519	263,938	5,219,643	(233,139)	4,986,504	5
		57,942	(1,784)	56,158	6
42,959	441,476	9,324,550	(366,949)	8,957,601	
168	791	6,315	(50)	6,265	7
		106,558	(2,111)	104,447	8
168	791	112,873	(2,161)	110,712	
				0	9
0	0	0	0	0	
43,127	442,267	11,245,081	(423,592)	10,821,489	

PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	Badger Power Market				1
Point of Delivery	East & West Subs				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	138,000				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	434,358				6
Average load factor	76.0524%				7
Total Cost of Purchased Power	8,720,377				8
Average cost per kWh	0.0362				9
On-Peak Hours (if applicable)	2.81				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	7,721	13,123			12
February	7,274	11,523			13
March	7,991	12,822			14
April	7,832	11,633			15
May	7,175	12,990			16
June	8,393	12,599			17
July	8,921	12,703			18
August	7,854	12,901			19
September	7,762	12,288			20
October	7,386	11,968			21
November	6,657	11,936			22
December	7,523	12,173			23
Total kWh (000)	92,489	148,659			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)		42
Kind of Coal Used		43
Average BTU per Pound		44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	█	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		48
Based on Total Coal Used at Plant		49
Based on Coal Used Solely in Electric Generation		50
Average BTU per kWh Net Generation		51
Total Cost of Fuel (Oil and/or Coal)		52
per kWh Net Generation (\$)		53
		54

PRODUCTION STATISTICS

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

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
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						0
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	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)		
				Total	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

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

1

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Ind I	Ind II	Lincoln I	Wescott		1
Voltage--High Side	34,500	34,500	34,500	34,500		2
Voltage--Low Side	12,470	12,470	12,470	12,470		3
Num. Main Transformers in Operation	1	1	1	1		4
Capacity of Transformers in kVA	10,500	10,500	10,500	9,375		5
Number of Spare Transformers on Hand	0	0	0	0		6
15-Minute Maximum Demand in kW	8,668	7,631	8,281	7,868		7
Dt and Hr of Such Maximum Demand	02/17/1998 09:00	05/18/1998 14:00	12/14/1998 15:00	06/25/1998 14:00		8 9
Kwh Output	35,761	39,260	34,840	32,126		10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	5,373	1,079	64,919	1
Acquired during year		29	7,903	2
Total	5,373	1,108	72,822	3
Retired during year	141	17	475	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	5,232	1,091	72,347	6
Number end of year accounted for as follows:				7
In customers' use	4,963	981	58,648	8
In utility's use	26	14	962	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	243	96	12,737	12
Total end of year	5,232	1,091	72,347	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	150	308	180,796	1
Sodium Vapor	250	104	164,528	2
Sodium Vapor	400	1	1,770	3
Total		413	347,094	
Ornamental				
Sodium Vapor	100	36	23,720	4
Sodium Vapor	150	210	122,164	5
Sodium Vapor	250	220	347,464	6
Sodium Vapor	400	30	53,585	7
Total		496	546,933	
Other				
NONE				8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Acct 367 - There was extensive URD primary and URD switchgear and vaults installed in 1998 with operating funds.

Acct 373 - These street lights were added in the Industrial Park.

Acct 368 - Purchased numerous pad mount transformers which included a 2000 and 2500 kva size transformer.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	1,010,150	1
Total Sewage Operating Revenues	1,010,150	
Other Operating Revenues		
Forfeited Discounts (631)	4,304	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	4,304	
Total Operating Revenues	1,014,454	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	398,489	8
Maintenance Expenses (831-834)	76,885	9
Customer Accounting & Collection Expenses (840-843)	30,944	10
Administrative and General Expenses (850-857)	154,636	11
Total Operation and Maintenance Expenses	660,954	
Other Operating Expenses		
Depreciation Expense (403)	94,480	12
Amortization Expense (404)	17,250	13
Taxes (408)	14,509	14
Total Other Operating Expenses	126,239	
Total Operating Expenses	787,193	
NET OPERATING INCOME	227,261	

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	2,831	155,552	621,015	5
Commercial Revenues	374	65,271	196,819	6
Industrial Revenues	35	46,173	116,850	7
Revenues from Public Authorities	49	27,188	75,137	8
Total Measured Service to General Customers (622)	3,289	294,184	1,009,821	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)				
Interdepartmental Service (626)	1	71	329	12
Total Sewage Operating Revenues	3,290	294,255	1,010,150	

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	8,140	2,869	141	2 1

OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	4,304	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	4,304	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)		1
Power and Fuel for Pumping (821)	6,940	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	391,549	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	398,489	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	54,229	11
Maintenance of Collection System Pumping Equipment (832)	14,574	12
Maintenance of Treatment and Disposal Plant Equipment (833)	0	13
Maintenance of General Plant Structures and Equipment (834)	8,082	14
Total Maintenance Expenses	76,885	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	21,543	15
Flat Rate Inspections (841)		16
Meter Reading (842)	9,315	17
Uncollectible Accounts (843)	86	18
Total Customer Accounting & Collection Expenses	30,944	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	57,411	19
Office Supplies and Expenses (851)	16,605	20
Outside Services Employed (852)	14,883	21
Insurance Expense (853)	3,373	22
Employees Pensions and Benefits (854)	37,445	23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	621	24
Miscellaneous General Expenses (856)	9,801	25
Rents (857)	14,497	26
Total Administrative and General Expenses	154,636	
 Total Operation and Maintenance Expenses	 660,954	

TAXES (ACCT. 408 - SEWER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security	PAYROLL EXPENDITURES	10,092	1
Local and School Tax Equivalent on Meters Charged by Water Department		3,093	2
PSC Remainder Assessment	PRIOR YEAR'S REVENUES	1,324	3
Other (specify): NONE			4
Total tax expense		<u><u>14,509</u></u>	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	412,291		6
Collecting Mains and Accessories (313)	2,684,192		7
Interceptor Mains and Accessories (314)	364,185		8
Force Mains (315)	143,805		9
Other Collecting System Equipment (316)	0		10
Total Collection System	3,604,473	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	149,612		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	193,488		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	1,688		16
Total Collection System Pumping Installations	344,788	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)	14,472		26
Outfall Sewer Pipes (340)	0		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)	82,458		329,833	6
Collecting Mains and Accessories (313)			2,684,192	7
Interceptor Mains and Accessories (314)			364,185	8
Force Mains (315)			143,805	9
Other Collecting System Equipment (316)			0	10
Total Collection System	82,458	0	3,522,015	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			149,612	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)	2,600		190,888	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			1,688	16
Total Collection System Pumping Installations	2,600	0	342,188	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)	933		13,539	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	14,472	0	
GENERAL PLANT			
Land and Land Rights (370)	4,517		29
Structures and Improvements (371)	113,900	10,526	30
Office Furniture and Equipment (372)	19,993	13,781	31
Computer Equipment (372.1)	119,181	2,766	32
Transportation Equipment (373)	95,707		33
Other General Equipment (379)	146,915	72,959	34
Other Tangible Property (390)	0		35
Total General Plant	500,213	100,032	
Total utility plant in service directly assignable	4,463,946	100,032	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	4,463,946	100,032	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	933	0	13,539
GENERAL PLANT			
Land and Land Rights (370)			4,517 29
Structures and Improvements (371)			124,426 30
Office Furniture and Equipment (372)	1,485		32,289 31
Computer Equipment (372.1)	15,731		106,216 32
Transportation Equipment (373)			95,707 33
Other General Equipment (379)	34,658		185,216 34
Other Tangible Property (390)			0 35
Total General Plant	51,874	0	548,371
Total utility plant in service directly assignable	137,865	0	4,426,113
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	137,865	0	4,426,113

SEWER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	2,778	0	0	0	2,778		1
Sewer	6.000	421	0	0	0	421		2
Sewer	8.000	3	0	0	0	3		3
Total Utility		3,202	0	0	0	3,202	0	

SEWER MAINS

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

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

SEWER OPERATING SECTION FOOTNOTES

Sewer Operating Revenues & Expenses (Page S-01)

a/c 404 is the annual amortization for sending customers effluent to the Wolf Treatment Plant. Per utility 7/2/99 ele

Sewer Utility Plant in Service (Page S-07)

Shawano Municipal Utilities was allowed to retire 20% of the sewer services for each of the next 5 years.

a/c 371 Sewer share of new employee parking lot, storm sewer, curb, gravel, grading and blacktop.

a/c 372 Sewer share of display cabinets and printer/plotter for mapping.

a/c 379 televising unit and trailer for inspecting the sewer mains. Scada software purchased and installed at lift stations.

a/c 372.1 obsolete computer hardware and software retired.

a/c 379 replaced televising unit retired

Per utility 7/2/99 ele

Sewer Services (Page S-09)

We did not change the number of services at the end of the year, but we did make a 20% reduction to plant dollar records, for customer services that were included in plant dollars. This 20% reduction will take place over the next five years (from 1998 thru 2002).
