



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, 2001

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SHAWANO MUNICIPAL UTILITIES

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

When was utility organized? 1/1/1900

Report any change in name:

Effective Date:

Utility Web Site: www.shawano.com/smu

Utility employee in charge of correspondence concerning this report:

Name: MRS NANCY A SCHAUER

Title: OFFICE MANAGER

Office Address: SHAWANO MUNICIPAL UTILITIES

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

Telephone: (715) 526 - 7725

Fax Number: (715) 524 - 3708

E-mail Address: nschauer@shawano.com

Utility employee in charge of correspondence concerning this report:

Name: MRS RHONDA K WAGNER

Title: ACCOUNTANT

Office Address: SHAWANO MUNICIPAL UTILITIES

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

Telephone: (715) 526 - 7727

Fax Number: (715) 524 - 3708

E-mail Address: r_wagner24@hotmail.com

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

Name: WILLIAM ROSS

Title: COMMISSION PRESIDENT

Office Address:

260 ALPINE DR
SHAWANO, WI 54166

Telephone: (715) 524 - 4681

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: CHARLES CEDERGREN

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY
TEN TERRACE CT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2656

Fax Number: (608) 249 - 8532

E-mail Address: ccedergren@virchowkrause.com

Date of most recent audit report: 1/29/2002

Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

Name: MR ANDREW M ONESTI

Title: ELECTRICAL ENGINEER

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

Telephone: (715) 526 - 7722

Fax Number: (715) 524 - 3708

E-mail Address: aonesti@shawano.com

Name: MR DANIEL M DASHO

Title: GENERAL MANAGER

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

Telephone: (715) 526 - 7720

Fax Number: (715) 524 - 3708

E-mail Address: ddasho@shawano.com

Name: MR RONALD F JESSE

Title: OPERATIONS SUPERVISOR

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

Telephone: (715) 526 - 7724

Fax Number: (715) 524 - 3708

E-mail Address: rjesse@shawano.com

Name of utility commission/committee: SHAWANO MUNICIPAL UTILITIES COMMISSIONERS

Names of members of utility commission/committee:

MR JUNIOR JAHNKE, VICE PRESIDENT
MR FRED KRUEGER,

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

MR FRANCIS QUINN, SECRETARY

Is sewer service rendered by the utility? YES

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

Date of Ordinance: 1/1/1975

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

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

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

Contact Person: MR GERALD L WEISNIGHT

Title: ADMINISTRATOR

Telephone: (715) 524 - 2176

Fax Number: (715) 524 - 5242

E-mail Address:

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)	13,000,145	12,436,101	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	10,818,051	10,359,262	2
Depreciation Expense (403)	728,055	652,045	3
Amortization Expense (404-407)	17,250	17,250	4
Taxes (408)	476,459	465,156	5
Total Operating Expenses	12,039,815	11,493,713	
Net Operating Income	960,330	942,388	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	960,330	942,388	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	49,386	26,347	7
Income from Nonutility Operations (417)	37,797	(35,371)	8
Nonoperating Rental Income (418)	240	240	9
Interest and Dividend Income (419)	146,535	180,870	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	233,958	172,086	
Total Income	1,194,288	1,114,474	
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	1,194,288	1,114,474	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	44,077	44,292	14
Amortization of Debt Discount and Expense (428)	1,625	2,477	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	962	15,800	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	46,664	62,569	
Net Income	1,147,624	1,051,905	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	16,575,919	15,205,285	20
Balance Transferred from Income (433)	1,147,624	1,051,905	21
Miscellaneous Credits to Surplus (434)	342,397	321,732	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)	2,011	3,003	25
Total Unappropriated Earned Surplus End of Year (216)	18,063,929	16,575,919	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
OTHER NON-UTILITY INCOME	458	3
REMOVE FIBER OPTICS 1998 INCOME/LOSS	(9,620)	4
REMOVE FIBER OPTICS 1999 INCOME/LOSS	11,133	5
REMOVE FIBER OPTICS 2000 INCOME/LOSS	35,826	6
Total (Acct. 417):	37,797	
Nonoperating Rental Income (418):		
RENTAL OF OFFICE SPACE FOR TELECOMMUNICATIONS	240	7
Total (Acct. 418):	240	
Interest and Dividend Income (419):		
INTEREST & DIVIDEND INCOME	146,535	8
Total (Acct. 419):	146,535	
Miscellaneous Nonoperating Income (421):		
WELL PERMITS		9
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	10
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	11
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
INVESTMENT IN BADGER POWER MARKETING AUTHORITY OF WI, INC	342,397	12
Total (Acct. 434):	342,397	
Miscellaneous Debits to Surplus (435):		
MISC DEBITS TO SURPLUS	0	13
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	14
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
HANGING OF SEASONAL BANNERS, CHRISTMAS LIGHTS, ETC.	2,011	15
Total (Acct. 439)--Debit:	2,011	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	5,392	74,233	12,186		91,811	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	1,221	9,171	3,172		13,564	3
Materials	1,957	14,606	6,276		22,839	4
Taxes					0	5
Other (list by major classes):						
TRANSPORTATION	208	3,750	2,064		6,022	6
Total costs and expenses	3,386	27,527	11,512	0	42,425	
Net income (or loss)	2,006	46,706	674	0	49,386	

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	790,029	10,807,302	1,402,814	0	13,000,145	1
Less: interdepartmental sales	1,755	58,437	298	0	60,490	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.)	8,749				8,749	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	67	1,021	169	0	1,257	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	779,458	10,747,844	1,402,347	0	12,929,649	

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	117,338	33,471	150,809	1
Electric operating expenses	326,270	93,069	419,339	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	141,325	40,313	181,638	5
Merchandising and jobbing	10,554	3,011	13,565	6
Other nonutility expenses	762	217	979	7
Water utility plant accounts	7,479	2,133	9,612	8
Electric utility plant accounts	188,011	53,630	241,641	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	14,693	4,191	18,884	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	230,035	(230,035)	0	18
All other accounts			0	19
Total Payroll	1,036,467	0	1,036,467	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	25,029,945	23,855,365	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,019,060	6,592,213	2
Net Utility Plant	18,010,885	17,263,152	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	18,010,885	17,263,152	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	1,038,040	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	99,482	6
Net Nonutility Property	0	938,558	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,306,003	1,963,605	8
Special Funds (125-128)	268,406	296,390	9
Total Other Property and Investments	2,574,409	3,198,553	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	600	600	12
Temporary Cash Investments (136)	2,279,380	1,892,585	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,240,106	1,123,115	15
Other Accounts Receivable (143)	38,736	81,462	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	404,273	101,761	18
Materials and Supplies (151-163)	421,483	533,708	19
Prepayments (165)	110,898	114,511	20
Interest and Dividends Receivable (171)	23,245	31,995	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	97,479	23
Total Current and Accrued Assets	4,518,721	3,977,216	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	797	2,422	24
Other Deferred Debits (182-186)	62,351	89,268	25
Total Deferred Debits	63,148	91,690	
Total Assets and Other Debits	25,167,163	24,530,611	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,784,157	2,384,157	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	18,063,929	16,575,919	28
Total Proprietary Capital	19,848,086	18,960,076	
LONG-TERM DEBT			
Bonds (221-222)	496,986	780,882	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	223,800	0	31
Total Long-Term Debt	720,786	780,882	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	590,589	818,777	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	40,646	39,296	35
Taxes Accrued (236)	323,746	309,697	36
Interest Accrued (237)	24,190	32,925	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	31,957	32,182	40
Miscellaneous Current and Accrued Liabilities (242)	0	191,654	41
Total Current and Accrued Liabilities	1,011,128	1,424,531	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	65,360	114,309	43
Other Deferred Credits (253)	175,906	168,596	44
Total Deferred Credits	241,266	282,905	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,345,897	3,082,217	49
Total Liabilities and Other Credits	25,167,163	24,530,611	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	6,478,972	4,559,178	0	13,438,178	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)	70,368	1,128		482,121	7
Total Utility Plant	6,549,340	4,560,306	0	13,920,299	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,292,194	1,051,373	0	4,675,493	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	1,292,194	1,051,373	0	4,675,493	
Net Utility Plant	5,257,146	3,508,933	0	9,244,806	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Sewer (c)	Electric (d)	(e)	Total (f)	
Balance first of year	1,376,266	988,728	4,227,219		6,592,213	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	106,248	135,566	486,241		728,055	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,103	(11,103)			0	6
Accruals charged other						7
accounts (specify):						8
CLEARED TO TRANSPORTATION	5,687	12,279	55,922		73,888	9
Salvage	183	182	6,421		6,786	10
Other credits (specify):						11
NONE	0				0	12
Total credits	123,221	136,924	548,584	0	808,729	13
Debits during year						14
Book cost of plant retired	206,316	66,891	86,022		359,229	15
Cost of removal	977	7,388	14,288		22,653	16
Other debits (specify):						17
NONE					0	18
Total debits	207,293	74,279	100,310	0	381,882	19
Balance End of Year	1,292,194	1,051,373	4,675,493	0	7,019,060	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 OPTICS PLANT	1,038,040	108,579	1,146,619	0	2
Total Nonutility Property (121)	1,038,040	108,579	1,146,619	0	
Less accum. prov. depr. & amort. (122)	99,482	55,049	154,531	0	3
Net Nonutility Property	938,558	53,530	992,088	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	0	0	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	85,978	315,126		401,104	512,282	3
Total Electric Utility					401,104	512,282	

Account	Total End of Year	Amount Prior Year	
Electric utility total	401,104	512,282	1
Water utility (154)	18,171	18,615	2
Sewer utility (154)	2,208	2,811	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	421,483	533,708	

**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)				
1992 Bond Fees	2,422	-1625	797	1
Total			<u><u>797</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,384,157	1
Changes during year (explain):		
TO REMOVE AMOUNT ALLOCATED BY CITY TO FIBER OPTIC DEPT	(600,000)	2
Balance end of year	<u><u>1,784,157</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%	290,000	1
1999 REVENUE BOND ISSUE	08/25/1999	05/01/2019	2.64%	206,986	2
Total Bonds (Account 221):				496,986	
Total Recquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 496,986

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
DALTON LAND PURCHASE	04/01/2000	01/15/2004	6.00%	223,800	1
Total for Account 224				223,800	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	309,697	1
Accruals:		
Charged water department expense	118,869	2
Charged electric department expense	339,804	3
Charged sewer department expense	17,786	4
Other (explain):		
CLEARED TO TRANSPORTATION EXPENSE	12,022	5
Total Accruals and other credits	488,481	
Taxes paid during year:		
County, state and local taxes	309,697	6
Social Security taxes	53,353	7
PSC Remainder Assessment	15,631	8
Other (explain):		
GROSS RECEIPTS TAX	95,751	9
Total payments and other debits	474,432	
Balance end of year	323,746	

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	4,520	24,920	27,120	2,320	1
1999 REV BOND	950	5,543	5,582	911	2
Subtotal	5,470	30,463	32,702	3,231	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
DALTON LAND PURCHASE	0	13,614	746	12,868	4
Subtotal	0	13,614	746	12,868	
Notes Payable (231)					
Customer Deposits	14,027	962	6,898	8,091	5
DALTON LAND PURCHASE	13,428	0	13,428	0	6
Subtotal	27,455	962	20,326	8,091	
Total	32,925	45,039	53,774	24,190	

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	1,395,768	716,865	0	969,584	0	3,082,217	1
Add credits during year:							
For Services	8,900	133,175		0		142,075	2
For Mains	32,712			36,315		69,027	3
Other (specify):							
CAPACITOR BANK		30,362				30,362	4
BIKE TRAIL LIGHTS		22,216				22,216	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	1,437,380	902,618	0	1,005,899	0	3,345,897	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	12,178			18,802		30,980	7

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	2,306,003	2
Total (Acct. 124):	2,306,003	
Sinking Funds (125):		
1985 BOND REDEMPTION FUND	24,971	3
1985 BOND RESERVE	243,435	4
Total (Acct. 125):	268,406	
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	69,913	10
Electric	1,047,750	11
Sewer (Regulated)	122,443	12
Other (specify):		
NONE	0	13
Total (Acct. 142):	1,240,106	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	14
Merchandising, jobbing and contract work	16,376	15
Other (specify):		
POLE ATTACHMENTS	19,556	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
AGREED UPON PROCEDURES (EX-GM)	1,826	17
TAX ROLL RECEIPTS	978	18
Total (Acct. 143):	38,736	
Receivables from Municipality (145):		
MERCHANDISING, JOBBING & CONTRACT WORK	2,155	19
LAND PURCHASE	167,289	20
TAX ROLL	11,029	21
DALTON LAND PURCHASE	223,800	22
Total (Acct. 145):	404,273	
Prepayments (165):		
PREPAID INSURANCE	21,055	23
PREPAID GROSS RECEIPTS TAX	89,843	24
Total (Acct. 165):	110,898	
Extraordinary Property Losses (182):		
NONE	0	25
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
UNAMORTIZED BALANCE IN WOLF TREATMENT PLANT	51,742	26
Total (Acct. 183):	51,742	
Clearing Accounts (184):		
NONE	0	27
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	28
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED BALANCE OF DEMAND SIDE MANAGEMENT	10,609	29
Total (Acct. 186):	10,609	
Payables to Municipality (233):		
NONE	0	30
Total (Acct. 233):	0	
Other Deferred Credits (253):		
EMPLOYEE ACCRUED COMPENSATED ABSCENCES-SICK LEAVE	150,550	31
PUBLIC BENEFITS	25,356	32
Total (Acct. 253):	175,906	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,495,389	13,081,128	4,449,502	0	24,026,019	1
Materials and Supplies	18,393	456,693	2,509	0	477,595	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,334,230	4,451,356	1,020,050	0	6,805,636	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,416,574	809,741	987,741	0	3,214,056	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,762,978	8,276,724	2,444,220	0	14,483,922	
Net Operating Income	247,158	627,301	85,871	0	960,330	8
Net Operating Income as a percent of Average Net Rate Base						
	6.57%	7.58%	3.51%	N/A	6.63%	

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	2,084,157	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	17,319,924	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	19,404,081	
Net Income		
Net Income	1,147,624	5
 Percent Return on Proprietary Capital	 5.91%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Shawano Municipal Utilities electric utility had a rate increase in 2000. The rates went into effect on September 1, 2000. There were more customers classes created in the rate case, that is why the differences in revenue dollars received.

A sewer rate case was also filed in 2001. The sewer rates went into effect March 1, 2001. The authorized rate of return was 7.5%, but Shawano Municipal Utilities did not earn our authorized rate of return, therefore, a subsequent rate case will be filed in 2002.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

On the September 2000 customer billings, Shawano Municipal Utilities started charging dollars to its electric customers to fulfill the governmental obligation for participation in the Commitment to Community programs. Shawano Municipal Utilities continues to work with Forward Services for identifying customers who qualify for low income fuel assistance. Subsequent credits have been issued to the qualifying customer's utility bills for this credit. For credits on weatherization and conservation, a check is cut to the customer for the expenses that have been incurred and approved toward these dollars.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

acct 417 was corrected to remove fiber optics department net income or net losses from its inception in 1998 through 2000. These numbers were included in years past and are now being corrected to show on only the fiber optics department report.

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

Since the fiber optic department inception in 1998, the plant and associated depreciation was shown using accts 121 and 122. In 2001, fiber optics is shown by themselves in their own report, therefore, the numbers are being deleted from Shawano Municipal Utilities Electric, Water and Sewer report.

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

The revenue bond was issued in 1992. We are amortizing the cost of this issue annually by debiting acct 428 and crediting acct 181. This bond will be defeased in 2002.

Interest Accrued (Acct. 237) (Page F-17)

Acct 237 has interest expense going to dalton land purchase. This land was purchased on a land contract through the City of Shawano in 2000. The entry was a debit to long term debt and receivable from Municipality. The amount owing is credited against each other when preparing the 2000 report, thus no entry was made under misc. long term debt, but the balance is shown in 2001.

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

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

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

response received 1/24/03

1. Methodist church, Michael Bohm and City.
2. Thedacare Clinic, Twigs Beverage, Automax and Domestic Abuse Center.
3. a/c 586: less meters to allocate labor to; a/c 587 depends on services added to allocate labor; a/c 590 New supervisor; ac 594, lines are starting to fail, looking at replacement of liens a/c 925: insurance costs have risen; a/c 926: insurance has risen; a/c 928; rate case costs.
4. Methodist Church, Michael Bohm and City.
5. a/c 820: new supervisor; a/c 821: electric rate increase passed to customers through PCAC; a/c 827 crews spent more time jetting the system to clean laterals. Treatment costs have risen; a/c 852 no outside firm hired as in 2000; a/c 853 insurance costs rising; a/c 854 medical costs associated with employee coverage have risen; 857: rents from water side rose.

ele

email 12/26/02:

Dear Mrs. Schauer:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On page F-18, contributions are reported in Account 271 for water mains. However, the schedule footnote to the Water Mains schedule, page W-17, indicates that services additions were financed through internal operation monies. Please provide an explanation of the water mains contributions reported on page F-18.
2. The footnotes to the Water Services schedule on page W-18 explains that "The financing of installation of water services was shown as contributions in aid of construction." Please explain who made those contributions, for example customers or developers. Please note that in the future more detail should provided as that reduces the need for the Commission to ask for more information later.
3. As directed in the head notes of the Electric Operation & Maintenance Expenses schedule on page E-3, please provide an explanation of any expense account which changed by \$10,000 and 15% when compared to the previous year and follow this procedure in the future.
4. Please explain who paid for the sewer mains described in the footnotes to page S-10 as financed through contributions.
5. As directed in the head notes of the Sewer Operation & Maintenance Expenses schedule on page S-5, please provide an explanation of any expense account which changed by \$10,000 and 15% when compared to the previous year and follow this procedure in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate

FINANCIAL SECTION FOOTNOTES

case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	771,620	1
Total Sales of Water	771,620	
Other Operating Revenues		
Forfeited Discounts (470)	3,051	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	6,609	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,749	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	18,409	
Total Operating Revenues	790,029	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	14,032	8
Pumping Expenses (620-633)	57,884	9
Water Treatment Expenses (640-652)	4,901	10
Transmission and Distribution Expenses (660-678)	67,706	11
Customer Accounts Expenses (901-905)	41,848	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	131,383	14
Total Operation and Maintenance Expenses	317,754	
Other Operating Expenses		
Depreciation Expense (403)	106,248	15
Amortization Expense (404-407)	0	16
Taxes (408)	118,869	17
Total Other Operating Expenses	225,117	
Total Operating Expenses	542,871	
NET OPERATING INCOME	247,158	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,969	152,161	283,563	4
Commercial	410	70,011	86,941	5
Industrial	44	219,351	133,761	6
Total Metered Sales to General Customers (461)	3,423	441,523	504,265	
Private Fire Protection Service (462)	37		25,190	7
Public Fire Protection Service (463)	1		216,791	8
Other Sales to Public Authorities (464)	57	23,066	23,619	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	5	1,553	1,755	12
Total Sales of Water	3,523	466,142	771,620	

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 or Fd-1)	216,791	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	216,791	
Forfeited Discounts (470):		
Customer late payment charges	3,051	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	3,051	
Miscellaneous Service Revenues (471):		
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENT FROM WATER PROPERTY-CELLCOM & MARCUS CABLE	6,609	8
Total Rents from Water Property (472)	6,609	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	8,749	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	8,749	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	0	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	14,032	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	14,032	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	0	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	39,706	17
Pumping Labor and Expenses (624)	13,527	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	1,985	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	0	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	2,666	25
Total Pumping Expenses	57,884	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	0	26
Chemicals (641)	1,809	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)	1,869	28
Miscellaneous Expenses (643)	0	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	0	31
Maintenance of Structures and Improvements (651)	0	32
Maintenance of Water Treatment Equipment (652)	1,223	33
Total Water Treatment Expenses	4,901	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	1,243	34
Storage Facilities Expenses (661)	2,077	35
Transmission and Distribution Lines Expenses (662)	5,341	36
Meter Expenses (663)	7,884	37
Customer Installations Expenses (664)	4,922	38
Miscellaneous Expenses (665)	0	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	0	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	187	43
Maintenance of Transmission and Distribution Mains (673)	14,162	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	14,985	46
Maintenance of Meters (676)	0	47
Maintenance of Hydrants (677)	16,905	48
Maintenance of Miscellaneous Plant (678)	0	49
Total Transmission and Distribution Expenses	67,706	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	752	50
Meter Reading Labor (902)	8,699	51
Customer Records and Collection Expenses (903)	26,239	52
Uncollectible Accounts (904)	67	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)	6,091	54
Total Customer Accounts Expenses	41,848	
 SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	52,506	56
Office Supplies and Expenses (921)	12,607	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	4,259	59
Property Insurance (924)	2,982	60
Injuries and Damages (925)	2,211	61
Employee Pensions and Benefits (926)	38,118	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	4,747	64
Miscellaneous General Expenses (930)	11,700	65
Rents (931)	0	66
Maintenance of General Plant (932)	11,747	67
Total Administrative and General Expenses	131,383	
 Total Operation and Maintenance Expenses	317,754	

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		112,090	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,960	2
Net property tax equivalent		108,130	
Social Security	PAYROLL EXPENSES	10,366	3
PSC Remainder Assessment	REVENUES	987	4
Other (specify):			
CLEARED TO TRANSPORTATION	BASED ON PLANT ACCT W392	(939)	5
TAX ASSOCIATED W/DALTON PROPERTY		325	6
Total tax expense		118,869	

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 § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200000				3
County tax rate	mills		5.520000				4
Local tax rate	mills		9.860000				5
School tax rate	mills		7.690000				6
Voc. school tax rate	mills		1.650000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.920000				10
Less: state credit	mills		1.180000				11
Net tax rate	mills		23.740000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.860000				14
Combined School Tax Rate	mills		9.340000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.200000				17
Total Tax Rate	mills		24.920000				18
Ratio of Local and School Tax to Total	dec.		0.770465				19
Total tax net of state credit	mills		23.740000				20
Net Local and School Tax Rate	mills		18.290851				21
Utility Plant, Jan. 1	\$	6,569,915	6,569,915				22
Materials & Supplies	\$	18,615	18,615				23
Subtotal	\$	6,588,530	6,588,530				24
Less: Plant Outside Limits	\$	359,327	359,327				25
Taxable Assets	\$	6,229,203	6,229,203				26
Assessment Ratio	dec.		0.983787				27
Assessed Value	\$	6,128,209	6,128,209				28
Net Local & School Rate	mills		18.290851				29
Tax Equiv. Computed for Current Year	\$	112,090	112,090				30
Tax Equivalent per 1994 PSC Report	\$	92,236					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	112,090					33
							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)	43,442		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	84,643	0	
PUMPING PLANT			
Land and Land Rights (320)	10,920		12
Structures and Improvements (321)	52,855		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	30,924		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	370,873	12,437	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	465,572	12,437	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,022		23
Total Water Treatment Plant	13,022	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,747		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			41,201 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			43,442 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	84,643
PUMPING PLANT			
Land and Land Rights (320)			10,920 12
Structures and Improvements (321)			52,855 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			30,924 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	132,002		251,308 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	132,002	0	346,007
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			13,022 23
Total Water Treatment Plant	0	0	13,022
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			2,747 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	202,976		26
Transmission and Distribution Mains (343)	3,779,660	83,207	27
Fire Mains (344)	0		28
Services (345)	694,701	24,653	29
Meters (346)	440,090	9,902	30
Hydrants (348)	370,783	17,443	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,490,957	135,205	
GENERAL PLANT			
Land and Land Rights (389)	7,553		33
Structures and Improvements (390)	124,920		34
Office Furniture and Equipment (391)	18,926	1,230	35
Computer Equipment (391.1)	98,016	2,851	36
Transportation Equipment (392)	52,201	4,761	37
Stores Equipment (393)	7,155		38
Tools, Shop and Garage Equipment (394)	28,989		39
Laboratory Equipment (395)	4,740		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	53,109	16,997	42
SCADA Equipment (397.1)	62,004		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	457,613	25,839	
Total utility plant in service directly assignable	6,511,807	173,481	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,511,807	173,481	

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)	2,555		3,860,312 27
Fire Mains (344)			0 28
Services (345)	917		718,437 29
Meters (346)	1,860		448,132 30
Hydrants (348)	771		387,455 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	6,103	0	5,620,059
GENERAL PLANT			
Land and Land Rights (389)			7,553 33
Structures and Improvements (390)			124,920 34
Office Furniture and Equipment (391)			20,156 35
Computer Equipment (391.1)			100,867 36
Transportation Equipment (392)	1,464		55,498 37
Stores Equipment (393)			7,155 38
Tools, Shop and Garage Equipment (394)			28,989 39
Laboratory Equipment (395)			4,740 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)	49,408		20,698 42
SCADA Equipment (397.1)	17,339		44,665 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	68,211	0	415,241
Total utility plant in service directly assignable	206,316	0	6,478,972
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	206,316	0	6,478,972

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	41,200	2.94%	0	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	2,942	1.77%	769	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	44,142		769	
PUMPING PLANT				
Structures and Improvements (321)	45,550	2.43%	1,284	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	4,638	10.00%	3,092	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	93,177	4.42%	13,750	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	143,365		18,126	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	7,978	6.00%	781	17
Total Water Treatment Plant	7,978		781	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	92,603	1.86%	3,775	19
Transmission and Distribution Mains (343)	375,732	0.93%	35,526	20
Fire Mains (344)	0			21
Services (345)	203,516	2.09%	14,767	22
Meters (346)	200,630	5.00%	22,206	23
Hydrants (348)	56,219	1.59%	6,028	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	928,700		82,302	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					41,200	4
315					0	5
316					3,711	6
317					0	7
	0	0	0	0	44,911	
321					46,834	8
322					0	9
323					7,730	10
324					0	11
325	132,002				(25,075)	12
326					0	13
327					0	14
328					0	15
	132,002	0	0	0	29,489	
331					0	16
332					8,759	17
	0	0	0	0	8,759	
341					0	18
342					96,378	19
343	2,555				408,703	20
344					0	21
345	917				217,366	22
346	1,860				220,976	23
348	771	977			60,499	24
349					0	25
	6,103	977	0	0	1,003,922	

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)	30,721	2.27%	2,836	26
Office Furniture and Equipment (391)	5,758	5.88%	1,149	27
Computer Equipment (391.1)	95,945	25.00%	2,071	28
Transportation Equipment (392)	28,006	10.56%	5,687	29
Stores Equipment (393)	5,519	5.88%	421	30
Tools, Shop and Garage Equipment (394)	18,777	5.88%	1,705	31
Laboratory Equipment (395)	1,103	5.88%	279	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	53,109	9.09%	3,355	34
SCADA Equipment (397.1)	13,143	6.67%	3,557	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	252,081		21,060	
Total accum. prov. directly assignable	1,376,266		123,038	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,376,266		 123,038	

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					33,557	26
391					6,907	27
391.1					98,016	28
392	1,464		183		32,412	29
393					5,940	30
394					20,482	31
395					1,382	32
396					0	33
397	49,408				7,056	34
397.1	17,339				(639)	35
398					0	36
399					0	37
	68,211	0	183	0	205,113	
	206,316	977	183	0	1,292,194	
					0	38
	206,316	977	183	0	1,292,194	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			41,290	41,290	1
February			36,167	36,167	2
March			40,925	40,925	3
April			39,685	39,685	4
May			42,261	42,261	5
June			48,186	48,186	6
July			58,548	58,548	7
August			54,765	54,765	8
September			45,135	45,135	9
October			42,947	42,947	10
November			39,149	39,149	11
December			38,549	38,549	12
Total annual pumpage	0	0	527,607	527,607	
Less: Water sold				466,142	13
Volume pumped but not sold				61,465	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				5,300	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				5,300	19
Volume pumped but unaccounted for				56,165	20
Percent of water lost				11%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,692	23
Date of maximum: 8/8/2001					24
Cause of maximum:					25
WATERING OF LAWNS AND DOMESTIC USE					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				630	26
Date of minimum: 12/1/2001					27
Total KWH used for pumping for the year				642,741	28
If water is purchased: Vendor Name: None					29
Point of Delivery: N/A					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WAUKECHON ROAD	5	250	20	1,224,000	Yes	1
WAUKECHON ROAD & BIRCHHILL	6	250	20	1,080,000	Yes	2
CTY HWY B	7	250	20	1,080,000	Yes	3
CTY HWY B	8	234	16	1,224,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5	WELL #6	WELL #7	14
Location	N4864 WAUKECHON RD	BIRCH HILL LANE	W6824 CTY RD B	15
Purpose	P	P	P	16
Destination	R	R	D	17
Pump Manufacturer	GOULD	GOULD	FM	18
Year Installed	2000	2001	2000	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	850	700	750	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	WESCO	WESCO	22 23
Year Installed	2000	1984	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	50	60	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #8			1
Location	W6570 CTY RD B			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	FM			5
Year Installed	1999			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	850			8
Pump Motor or Standby Engine Mfr	U S ELECTRIC			10
Year Installed	1999			11
Type	ELECTRIC			12
Horsepower	75			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1973	1936	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	10	170	6
Total capacity in gallons (actual)	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	944	0	0	0	944	1
M	D	4.000	24,170	0	647	0	23,523	2
A	D	6.000	66,335	0	0	0	66,335	3
M	D	6.000	47,227	0	880	0	46,347	4
P	D	6.000	270	0	0	0	270	5
M	D	8.000	34,471	20		0	34,491	6
M	S	8.000	70	0	0	0	70	7
P	D	8.000	0	1,533			1,533	8
A	D	10.000	6,584	0	0	0	6,584	9
A	S	10.000	20	0	0	0	20	10
M	D	10.000	23,090	19	343	0	22,766	11
M	S	10.000	10	0	0	0	10	12
P	D	10.000	5,401	1,263	0	0	6,664	13
A	D	12.000	1,821	0	0	0	1,821	14
A	S	12.000	1,160	0	0	0	1,160	15
M	D	12.000	38,071	0	0	0	38,071	16
M	T	12.000	720	0	0	0	720	17
P	D	12.000	4,748	0	0	0	4,748	18
P	T	12.000	3,240	0	0	0	3,240	19
M	D	14.000	3,217	0	0	0	3,217	20
M	T	14.000	2,290	0	0	0	2,290	21
M	S	18.000	55	0	0	0	55	22
Total Within Municipality			263,914	2,835	1,870	0	264,879	
M	D	10.000	1,174	0	0	0	1,174	23
M	D	12.000	4,297	0	0	0	4,297	24
Total Outside of Municipality			5,471	0	0	0	5,471	
Total Utility			269,385	2,835	1,870	0	270,350	

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	3,048	2	21	0	3,029		1
M	1.000	65	25	0	0	90		2
M	1.500	41	0	1	0	40		3
M	2.000	46	2	0	0	48		4
M	3.000	6	0	0	0	6		5
M	4.000	6	0	0	0	6		6
M	6.000	16	0	0	0	16		7
M	8.000	18	2	0	0	20		8
Total Utility		3,246	31	22	0	3,255	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).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,267	0	4	0	3,263	357	1
0.750	100	0	0	0	100	15	2
1.000	95	0	0	0	95	16	3
1.500	48	0	0	0	48	11	4
2.000	60	3	3	0	60	20	5
3.000	16	0	0	0	16	4	6
4.000	10	0	0	0	10	5	7
6.000	4	1	1	0	4	4	8
Total:	3,600	4	8	0	3,596	432	

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	2,918	254	19	15	3	54	3,263	1
0.750	47	32	3	5	0	13	100	2
1.000	4	57	11	11	0	12	95	3
1.500	0	37	3	3	0	5	48	4
2.000	0	26	4	15	2	13	60	5
3.000	0	4	0	5	0	7	16	6
4.000	0	0	2	2	0	6	10	7
6.000	0	0	2	1	0	1	4	8
Total:	2,969	410	44	57	5	111	3,596	

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	7	6		329	2
Total Fire Hydrants	334	7	6	0	335	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

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

Number of hydrants operated during year: 502
 Number of distribution system valves end of year: 2,531
 Number of distribution valves operated during year: 1,265

WATER OPERATING SECTION FOOTNOTES

Sales for Resale (Acct. 466) (Page W-03)

This form is nonapplicable to Shawano Municipal Utilities.

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

Their 2000 review response indicated they overcollected public fire protection by \$3,755 which they credited in 2001. 5/28/02 ele

Water Utility Plant in Service (Page W-08)

Shawano Municipal Utilities retired all electric pumping equipment installed prior to 1995 per the water/sewer supervisor.

Accumulated Provision for Depreciation - Water (Page W-10)

Acct 325 has a debit balance because in 2001 a review of the current plant showed that some items were obsolete and not in use anymore; therefore, we booked an entry to retire these plant items.

Acct 397.1 has a debit balance because in 2001, we retired some of the old SCADA equipment because it was replaced with fiber optic communications.

Water Mains (Page W-17)

The financing of the water mains installed in 2001 was through internal operation monies.

Water Services (Page W-18)

The financing of installation of water services was shown as contributions in aid of construction.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	10,709,069	1
Total Sales of Electricity	10,709,069	
Other Operating Revenues		
Forfeited Discounts (450)	60,058	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	35,835	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,340	7
Total Other Operating Revenues	98,233	
Total Operating Revenues	10,807,302	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	8,627,657	8
Transmission Expenses (560-573)	494	9
Distribution Expenses (580-598)	274,514	10
Customer Accounts Expenses (901-905)	91,446	11
Sales Expenses (911-916)	23,067	12
Administrative and General Expenses (920-932)	336,778	13
Total Operation and Maintenance Expenses	9,353,956	
Other Expenses		
Depreciation Expense (403)	486,241	14
Amortization Expense (404-407)	0	15
Taxes (408)	339,804	16
Total Other Expenses	826,045	
Total Operating Expenses	10,180,001	
NET OPERATING INCOME	627,301	

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	60,058	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	60,058	
Miscellaneous Service Revenues (451):		
NONE	0	3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY-POLE CONTACTS	35,835	5
Total Rent from Electric Property (454)	35,835	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES-CITY PART OF SALES TAX	2,340	7
Total Other Electric Revenues (456)	2,340	

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

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	8,627,657	34
System Control and Load Dispatching (556)	0	35
Other Expenses (557)	0	36
Total Other Power Supply Expenses	8,627,657	
Total Power Production Expenses	8,627,657	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	0	37
Load Dispatching (561)	0	38
Station Expenses (562)	0	39
Overhead Line Expenses (563)	127	40
Underground Line Expenses (564)	0	41
Miscellaneous Transmission Expenses (566)	0	42
Rents (567)	0	43
Maintenance Supervision and Engineering (568)	0	44
Maintenance of Structures (569)	0	45
Maintenance of Station Equipment (570)	0	46
Maintenance of Overhead Lines (571)	367	47
Maintenance of Underground Lines (572)	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	49
Total Transmission Expenses	494	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	18,303	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)	0	51
Station Expenses (582)	26,646	52
Overhead Line Expenses (583)	14,395	53
Underground Line Expenses (584)	33,344	54
Street Lighting and Signal System Expenses (585)	8,671	55
Meter Expenses (586)	29,028	56
Customer Installations Expenses (587)	2,892	57
Miscellaneous Distribution Expenses (588)	16,334	58
Rents (589)	1,251	59
Maintenance Supervision and Engineering (590)	4,375	60
Maintenance of Structures (591)	0	61
Maintenance of Station Equipment (592)	612	62
Maintenance of Overhead Lines (593)	76,325	63
Maintenance of Underground Lines (594)	16,864	64
Maintenance of Line Transformers (595)	18,858	65
Maintenance of Street Lighting and Signal Systems (596)	2,345	66
Maintenance of Meters (597)	4,271	67
Maintenance of Miscellaneous Distribution Plant (598)	0	68
Total Distribution Expenses	274,514	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	1,533	69
Meter Reading Expenses (902)	35,870	70
Customer Records and Collection Expenses (903)	53,022	71
Uncollectible Accounts (904)	1,021	72
Miscellaneous Customer Accounts Expenses (905)	0	73
Total Customer Accounts Expenses	91,446	
SALES EXPENSES		
Supervision (911)	0	74
Demonstrating and Selling Expenses (912)	0	75
Advertising Expenses (913)	23,067	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)	0	77
Total Sales Expenses	23,067	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	96,099	78
Office Supplies and Expenses (921)	28,070	79
Administrative Expenses Transferred -- Credit (922)	0	80
Outside Services Employed (923)	8,174	81
Property Insurance (924)	17,894	82
Injuries and Damages (925)	6,114	83
Employee Pensions and Benefits (926)	131,623	84
Regulatory Commission Expenses (928)	0	85
Duplicate Charges -- Credit (929)	0	86
Miscellaneous General Expenses (930)	33,980	87
Rents (931)	0	88
Maintenance of General Plant (932)	14,824	89
Total Administrative and General Expenses	336,778	
 Total Operation and Maintenance Expenses	9,353,956	

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		211,656	1
Social Security	PAYROLL EXPENSES	28,784	2
Wisconsin Gross Receipts Tax	PREPAID FROM PRIOR YEAR PAYMENTS	95,750	3
PSC Remainder Assessment	REVENUES	12,959	4
Other (specify): CLEARED TO TRANSPORTATION EXP	BASED ON PLANT VALUES IN ACCTS 392 & 396	(9,345)	5
Total tax expense		<u>339,804</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 § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200000				3
County tax rate	mills		5.520000				4
Local tax rate	mills		9.860000				5
School tax rate	mills		7.690000				6
Voc. school tax rate	mills		1.650000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.920000				10
Less: state credit	mills		1.180000				11
Net tax rate	mills		23.740000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.860000				14
Combined School Tax Rate	mills		9.340000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.200000				17
Total Tax Rate	mills		24.920000				18
Ratio of Local and School Tax to Total	dec.		0.770465				19
Total tax net of state credit	mills		23.740000				20
Net Local and School Tax Rate	mills		18.290851				21
Utility Plant, Jan. 1	\$	12,923,078	12,923,078				22
Materials & Supplies	\$	512,282	512,282				23
Subtotal	\$	13,435,360	13,435,360				24
Less: Plant Outside Limits	\$	1,672,991	1,672,991				25
Taxable Assets	\$	11,762,369	11,762,369				26
Assessment Ratio	dec.		0.983787				27
Assessed Value	\$	11,571,666	11,571,666				28
Net Local & School Rate	mills		18.290851				29
Tax Equiv. Computed for Current Year	\$	211,656	211,656				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)	\$	211,656					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)	144,474		29
Overhead Conductors and Devices (356)	207,734		30
Underground Conduit (357)	725		31
Underground Conductors and Devices (358)	27,083		32
Roads and Trails (359)	0		33
Total Transmission Plant	380,016	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	26,327		34
Structures and Improvements (361)	83,726		35
Station Equipment (362)	1,766,192		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	810,327	14,299	38
Overhead Conductors and Devices (365)	1,252,218	11,465	39
Underground Conduit (366)	553,429	68,668	40
Underground Conductors and Devices (367)	1,957,539	328,899	41
Line Transformers (368)	1,932,725	121,149	42
Services (369)	736,739	34,060	43
Meters (370)	759,183	18,760	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	831,443	141,735	47
Total Distribution Plant	10,709,848	739,035	
GENERAL PLANT			
Land and Land Rights (389)	27,606		48
Structures and Improvements (390)	485,595		49
Office Furniture and Equipment (391)	44,878	2,706	50
Computer Equipment (391.1)	245,188	15,587	51
Transportation Equipment (392)	207,112	10,496	52
Stores Equipment (393)	23,548		53
Tools, Shop and Garage Equipment (394)	126,955	1,901	54
Laboratory Equipment (395)	53,816	17,948	55
Power Operated Equipment (396)	312,228		56
Communication Equipment (397)	107,288	12,449	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)			144,474 29
Overhead Conductors and Devices (356)			207,734 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	380,016
DISTRIBUTION PLANT			
Land and Land Rights (360)			26,327 34
Structures and Improvements (361)			83,726 35
Station Equipment (362)			1,766,192 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	6,157		818,469 38
Overhead Conductors and Devices (365)	1,413		1,262,270 39
Underground Conduit (366)			622,097 40
Underground Conductors and Devices (367)	4,371		2,282,067 41
Line Transformers (368)	18,404		2,035,470 42
Services (369)	5,698		765,101 43
Meters (370)	11,778		766,165 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	12,781		960,397 47
Total Distribution Plant	60,602	0	11,388,281
GENERAL PLANT			
Land and Land Rights (389)			27,606 48
Structures and Improvements (390)			485,595 49
Office Furniture and Equipment (391)			47,584 50
Computer Equipment (391.1)			260,775 51
Transportation Equipment (392)	8,785		208,823 52
Stores Equipment (393)			23,548 53
Tools, Shop and Garage Equipment (394)			128,856 54
Laboratory Equipment (395)			71,764 55
Power Operated Equipment (396)			312,228 56
Communication Equipment (397)	16,635		103,102 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	1,634,214	61,087	
Total utility plant in service directly assignable	12,724,078	800,122	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	12,724,078	800,122	

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	25,420	0	1,669,881
Total utility plant in service directly assignable	86,022	0	13,438,178
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	86,022	0	13,438,178

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)	63,061	3.29%	4,753	22
Overhead Conductors and Devices (356)	63,211	3.29%	6,835	23
Underground Conduit (357)	63	2.50%	18	24
Underground Conductors and Devices (358)	3,479	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					67,814	22
356					70,046	23
357					81	24
358					4,473	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	129,814		12,600	
DISTRIBUTION PLANT				
Structures and Improvements (361)	62,238	2.50%	2,093	27
Station Equipment (362)	375,711	2.86%	50,513	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	424,193	4.17%	33,960	30
Overhead Conductors and Devices (365)	491,634	3.33%	41,866	31
Underground Conduit (366)	83,811	2.50%	14,694	32
Underground Conductors and Devices (367)	567,284	3.67%	77,797	33
Line Transformers (368)	478,573	3.57%	70,832	34
Services (369)	297,832	5.43%	40,775	35
Meters (370)	222,859	3.33%	25,397	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	271,912	5.00%	44,796	39
Total Distribution Plant	3,276,047		402,723	
GENERAL PLANT				
Structures and Improvements (390)	136,464	2.94%	14,277	40
Office Furniture and Equipment (391)	25,191	9.09%	4,202	41
Computer Equipment (391.1)	155,311	12.50%	31,623	42
Transportation Equipment (392)	116,418	10.00%	20,797	43
Stores Equipment (393)	16,771	5.00%	1,177	44
Tools, Shop and Garage Equipment (394)	59,843	6.67%	8,531	45
Laboratory Equipment (395)	21,725	5.00%	3,161	46
Power Operated Equipment (396)	222,696	11.25%	35,126	47
Communication Equipment (397)	66,939	7.55%	7,946	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	821,358		126,840	
Total accum. prov. directly assignable	4,227,219		542,163	

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	142,414	
361					64,331	27
362					426,224	28
363					0	29
364	6,157	4,388	730		448,338	30
365	1,413	449	1,756		533,394	31
366					98,505	32
367	4,371	644	22		640,088	33
368	18,404	2,435	75		528,641	34
369	5,698	4,042	1,040		329,907	35
370	11,778				236,478	36
371					0	37
372					0	38
373	12,781	2,330	1,703		303,300	39
	60,602	14,288	5,326	0	3,609,206	
390					150,741	40
391					29,393	41
391.1					186,934	42
392	8,785		1,095		129,525	43
393					17,948	44
394					68,374	45
395					24,886	46
396					257,822	47
397	16,635				58,250	48
398					0	49
399					0	50
	25,420	0	1,095	0	923,873	
	86,022	14,288	6,421	0	4,675,493	

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>4,227,219</u></u>		<u><u>542,163</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
	86,022	14,288	6,421	0	4,675,493

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)		0.00	1
7.2/12.5 kV (12kV)	2.00	55.39	2
14.4/24.9 kV (25kV)		0.00	3
Other:			
35 KV	1.50	1.50	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		0.00	5
7.2/12.5 kV (12kV)	0.50	32.25	6
14.4/24.9 kV (25kV)		0.00	7
Other:			
NONE		0.00	8
Transmission System			
34.5 kV		7.03	9
69 kV		0.00	10
115 kV		0.00	11
138 kV		0.00	12
Other:			
NONE		0.00	13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	7	3
Total	7	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	12	11
Nonfarm	731	12
Total	743	13
Total customers on rural lines at end of year	743	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	33,689	Wednesday	01/03/2001	11:00	21,176	1
February	02	33,786	Tuesday	02/20/2001	11:00	18,940	2
March	03	32,952	Tuesday	03/27/2001	11:00	20,811	3
April	04	33,688	Monday	04/23/2001	09:00	19,483	4
May	05	33,039	Wednesday	05/30/2001	13:00	19,833	5
June	06	37,877	Wednesday	06/27/2001	13:00	20,431	6
July	07	40,340	Tuesday	07/31/2001	15:00	20,321	7
August	08	42,957	Tuesday	08/07/2001	15:00	22,477	8
September	09	35,788	Friday	09/07/2001	14:00	19,523	9
October	10	33,294	Wednesday	10/03/2001	11:00	20,474	10
November	11	33,140	Friday	11/09/2001	12:00	18,345	11
December	12	33,669	Thursday	12/13/2001	11:00	20,326	12
Total		424,219				242,140	

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	242,140	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	242,140	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	237,814	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	237,814	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	4,326	27
Total Energy Losses	4,326	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	1.7866%	29
Total Disposition of Energy	242,140	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	3,889	31,714	1
Total Sales for Residential Sales		3,889	31,714	
Commercial & Industrial				
SMALL POWER SALES	CP-1	19	9,526	2
LARGE POWER TOD SALES	CP-2	22	38,385	3
INDUSTRIAL TOD SALES	CP-3	1	7,417	4
LARGE INDUSTRIAL TOD SALES	CP-4	3	119,619	5
GENERAL SALES	GS-1	1,043	15,954	6
LARGE GENERAL SALES	GS-2	75	13,095	7
INTERDEPARTMENTAL	MP-1	25	976	8
Total Sales for Commercial & Industrial		1,188	204,972	
Public Street & Highway Lighting				
FIELD LIGHTING	FL-1	2	69	9
PUBLIC STREET & HIGHWAY LIGHTING	MS-1	56	1,059	10
Total Sales for Public Street & Highway Lighting		58	1,128	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		5,135	237,814	

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)	
0	0	1,973,936	1,205	1,975,141	1
0	0	1,973,936	1,205	1,975,141	
2,377	28,529	465,552	1,108	466,660	2
9,161	109,930	1,775,493	4,129	1,779,622	3
1,036	12,431	274,273	109	274,382	4
17,355	208,263	4,223,371	(15,435)	4,207,936	5
0	0	1,100,480	215	1,100,695	6
3,578	42,939	684,319	1,082	685,401	7
0	0	58,458	(21)	58,437	8
33,507	402,092	8,581,946	(8,813)	8,573,133	
91	1,090	10,190	73	10,263	9
0	0	151,089	(557)	150,532	10
91	1,090	161,279	(484)	160,795	
				0	11
0	0	0	0	0	
33,598	403,182	10,717,161	(8,092)	10,709,069	

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	:AST WEST&LINE 5570				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	34500				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	424,219				6
Average load factor	78.1904%				7
Total Cost of Purchased Power	8,627,657				8
Average cost per kWh	0.0356				9
On-Peak Hours (if applicable)	2.81				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	7,982	13,194			12
February	7,118	11,822			13
March	7,752	13,059			14
April	7,280	12,203			15
May	7,571	12,262			16
June	7,722	12,709			17
July	7,659	12,662			18
August	9,059	13,418			19
September	6,817	12,706			20
October	8,120	12,354			21
November	7,174	11,171			22
December	7,124	13,202			23
Total kWh (000)	91,378	150,762			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	1/1/2001 0	8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	1/1/2001	11
Number of Hours Generators Operated	0	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)	0.0000	33
Specific Gravity	0	34
Average BTU per Gallon	0	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0.0000	37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)	0.0000	43
Kind of Coal Used	N/A	44
Average BTU per Pound	0	45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0	48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant	0	50
Based on Coal Used Solely in Electric Generation	0	51
Average BTU per kWh Net Generation	0	52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.0000	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	NONE				1
Unit Identification	1				2
Type of Generation					3
kWh Net Generation (000)	0				4
Is Generation Metered or Estimated?					5
Is Exciter & Station Use Metered or Estimated?					6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?					14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)					16
Monthly Net Generation --- kWh (000):					17
January					17
February					18
March					19
April					20
May					21
June					22
July					23
August					24
September					25
October					26
November					27
December					28
Total kWh (000)	0				29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

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

HYDRAULIC GENERATING PLANTS (cont.)

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

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

1

SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Ind 1&2	Lincoln 2	Lincoln I	Wescott	West	1
Voltage--High Side	34,500	34,500	34,500	34,500	34,500	2
Voltage--Low Side	12,470	12,470	12,470	12,470	12,470	3
Num. Main Transformers in Operation	2	1	1	1	1	4
Capacity of Transformers in kVA	21,000	10,500	10,500	9,375	10,500	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	13,172	1,742	5,256	7,664	3,884	7
Dt and Hr of Such Maximum Demand	08/07/2001	08/07/2001	08/08/2001	08/07/2001	08/08/2001	8
	14:00	15:00	14:00	15:00	15:00	9
Kwh Output	70,794	6,184	18,655	28,679	17,621	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						11
Voltage--High Side						12
Voltage--Low Side						13
Num. of Main Transformers in Operation						14
Capacity of Transformers in kVA						15
Number of Spare Transformers on Hand						16
15-Minute Maximum Demand in kW						17
Dt and Hr of Such Maximum Demand						18
Kwh Output						19

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						20
Voltage--High Side						21
Voltage--Low Side						22
Num. of Main Transformers in Operation						23
Capacity of Transformers in kVA						24
Number of Spare Transformers on Hand						25
15-Minute Maximum Demand in kW						26
Dt and Hr of Such Maximum Demand						27
Kwh Output						28

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	5,551	1,142	81,597	1
Acquired during year	22	21	1,652	2
Total	5,573	1,163	83,249	3
Retired during year	195	6	700	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	5,378	1,157	82,549	6
Number end of year accounted for as follows:				7
In customers' use	5,135	1,043	67,861	8
In utility's use	25	16	1,100	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	218	98	13,588	12
Total end of year	5,378	1,157	82,549	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE		1	1	1
Total		1	1	
Ornamental				
NONE		1	1	2
Total		1	1	
Other				
Other	100	14	6,160	3
Sodium Vapor	100	18	14,490	4
Sodium Vapor	150	549	411,720	5
Sodium Vapor	250	372	569,917	6
Sodium Vapor	400	32	57,056	7
Total		985	1,059,343	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

For acct 373 the additions were derived from:

Matzke Field Lighting \$86,480

Shawano Bike Trail \$21,540

Richmond St Reconst \$18,934

The rest of the monies were from routine installation and replacement projects for 2001.

For acct 368 the additions were derived from:

Pad mount capacitor bank \$26,551

Pad mount transformer \$57,400

3 phase enclosures \$37,197 (these are to be transferred to 367)

For Acct 367 there were three large projects that had URD installations:

Industrial Park \$90,705

County B (12 Kv) \$78,366

County B (34.5 Kv) \$103,384

The rest of the monies were from routine installations.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	1,394,251	1
Total Sewage Operating Revenues	1,394,251	
Other Operating Revenues		
Forfeited Discounts (631)	8,563	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	8,563	
Total Operating Revenues	1,402,814	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	810,500	8
Maintenance Expenses (831-834)	117,312	9
Customer Accounting & Collection Expenses (840-843)	36,794	10
Administrative and General Expenses (850-857)	181,735	11
Total Operation and Maintenance Expenses	1,146,341	
Other Operating Expenses		
Depreciation Expense (403)	135,566	12
Amortization Expense (404)	17,250	13
Taxes (408)	17,786	14
Total Other Operating Expenses	170,602	
Total Operating Expenses	1,316,943	
NET OPERATING INCOME	85,871	

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	2,872	148,350	836,249	5
Commercial Revenues	382	60,814	277,584	6
Industrial Revenues	37	31,945	132,129	7
Revenues from Public Authorities	50	34,090	147,991	8
Total Measured Service to General Customers (622)	3,341	275,199	1,393,953	
Service to Public Authorities (623)				
9				
Service to Other Systems (624)				
10				
Other Sewerage Service (625)				
11				
Interdepartmental Service (626)				
	1	40	298	12
Total Sewage Operating Revenues	3,342	275,239	1,394,251	

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	16,482	14,846	179	0 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	8,563	1
Other (specify):		
NONE	0	2
Total Customers Forfeited Discounts (631)	8,563	
Servicing of Customers Laterals (632):		
NONE	0	3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE	0	4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE	0	5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE	0	6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE	0	7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	1,292	1
Power and Fuel for Pumping (821)	13,099	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)	796,109	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	810,500	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	89,323	11
Maintenance of Collection System Pumping Equipment (832)	12,126	12
Maintenance of Treatment and Disposal Plant Equipment (833)	0	13
Maintenance of General Plant Structures and Equipment (834)	15,863	14
Total Maintenance Expenses	117,312	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	27,856	15
Flat Rate Inspections (841)	0	16
Meter Reading (842)	8,769	17
Uncollectible Accounts (843)	169	18
Total Customer Accounting & Collection Expenses	36,794	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	62,835	19
Office Supplies and Expenses (851)	18,224	20
Outside Services Employed (852)	11,619	21
Insurance Expense (853)	5,897	22
Employees Pensions and Benefits (854)	45,468	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)	5,636	24
Miscellaneous General Expenses (856)	15,423	25
Rents (857)	16,633	26
Total Administrative and General Expenses	181,735	
 Total Operation and Maintenance Expenses	1,146,341	

TAXES (ACCT. 408 - SEWER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security	PAYROLL EXPENSES	12,499	1
Local and School Tax Equivalent on Meters Charged by Water Department		3,960	2
PSC Remainder Assessment	PRIOR YEAR'S REVENUES	1,327	3
Other (specify): NONE	NONE	0	4
Total tax expense		<u>17,786</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)	0		6
Collecting Mains and Accessories (313)	2,863,995	189,178	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	3,371,985	189,178	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	149,612	7,103	12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	190,258	45,189	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	1,688		16
Total Collection System Pumping Installations	341,558	52,292	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	13,539		26
Outfall Sewer Pipes (340)	0		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)	2,611		3,050,562	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	2,611	0	3,558,552	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)	16,143		140,572	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)	43,915		191,532	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			1,688	16
Total Collection System Pumping Installations	60,058	0	333,792	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			13,539	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	13,539	0	
GENERAL PLANT			
Land and Land Rights (370)	8,587		29
Structures and Improvements (371)	126,734		30
Office Furniture and Equipment (372)	26,092	1,845	31
Computer Equipment (372.1)	136,104	4,276	32
Transportation Equipment (373)	99,835	7,142	33
Other General Equipment (379)	215,392	31,510	34
Other Tangible Property (390)	0		35
Total General Plant	612,744	44,773	
Total utility plant in service directly assignable	4,339,826	286,243	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	4,339,826	286,243	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	13,539
GENERAL PLANT			
Land and Land Rights (370)			8,587 29
Structures and Improvements (371)			126,734 30
Office Furniture and Equipment (372)			27,937 31
Computer Equipment (372.1)			140,380 32
Transportation Equipment (373)	1,464		105,513 33
Other General Equipment (379)	2,758		244,144 34
Other Tangible Property (390)			0 35
Total General Plant	4,222	0	653,295
Total utility plant in service directly assignable	66,891	0	4,559,178
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	66,891	0	4,559,178

SEWER SERVICES

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

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

SEWER MAINS

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

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	561	0	0	0	561	1
6.000	2,773	0	0	0	2,773	2
8.000	179,988	3,330	1,963	0	181,355	3
10.000	15,645	0	324	0	15,321	4
12.000	27,446	0	0	0	27,446	5
15.000	6,245	0	0	0	6,245	6
18.000	10,861	0	0	0	10,861	7
24.000	8,064	0	0	0	8,064	8
36.000	3,510	0	0	0	3,510	9
Total Utility	255,093	3,330	2,287	0	256,136	

SEWER OPERATING SECTION FOOTNOTES

Sewer Utility Plant in Service (Page S-07)

Acct 313 had additions for the Lafayette and Fourth St project to a total of \$139,314 plus routine replacements.

Sewer Mains (Page S-10)

Sewer Mains payments were received for a total of \$16.660 from contributions in aid of construction. The balance of the monies was from internal operations.
