



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: SHAWANO MUNICIPAL UTILITIES

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

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For the Year Ended: DECEMBER 31, 2002

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**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**

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**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

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MRS NANCY A SCHAUER

**Title:** FINANCE MANAGE

**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

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MRS RHONDA K WAGNER

**Title:** OFFICE MANAGER

**Office Address:** SHAWANO MUNICIPAL UTILITIES

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

**Telephone:** (715) 526 - 7727

**Fax Number:** (715) 524 - 3708

**E-mail Address:** r\_wagner24@hotmail.com

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** WILLIAM ROSS

**Title:** COMMISSION PRESIDENT

**Office Address:**

260 ALPINE DR  
SHAWANO, WI 54166

**Telephone:** (715) 524 - 4681

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

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

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**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:** 1/27/2003

**Period covered by most recent audit:** 2002

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**Names and titles of utility management including manager or superintendent:**

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**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

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**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

**IDENTIFICATION AND OWNERSHIP**

**Names and titles of utility management including manager or superintendent:**

**Name:** MR HERBERT LEHMAN JR  
**Title:** OPERATIONS SUPERVISOR

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

**Telephone:** (715) 526 - 7733

**Name of utility commission/committee:** SHAWANO MUNICIPAL UTILITIES COMMISSIONERS

**Names of members of utility commission/committee:**

- MR JUNIOR JAHNKE, VICE PRESIDENT
- MR FRED KRUEGER,
- MR FRANCIS QUINN, SECRETARY
- MR LARRY ROSE
- MR WILLIAM H ROSS, PRESIDENT

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	13,840,799	13,000,145	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	11,510,169	10,818,051	2
Depreciation Expense (403)	867,115	728,055	3
Amortization Expense (404-407)	17,250	17,250	4
Taxes (408)	472,285	476,459	5
<b>Total Operating Expenses</b>	<b>12,866,819</b>	<b>12,039,815</b>	
<b>Net Operating Income</b>	<b>973,980</b>	<b>960,330</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>973,980</b>	<b>960,330</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	28,751	49,386	7
Income from Nonutility Operations (417)	458	37,797	8
Nonoperating Rental Income (418)	300	240	9
Interest and Dividend Income (419)	198,102	146,535	10
Miscellaneous Nonoperating Income (421)	25	0	11
<b>Total Other Income</b>	<b>227,636</b>	<b>233,958</b>	
<b>Total Income</b>	<b>1,201,616</b>	<b>1,194,288</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,201,616</b>	<b>1,194,288</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	133,559	44,077	14
Amortization of Debt Discount and Expense (428)	4,227	1,625	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	614	962	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>138,400</b>	<b>46,664</b>	
<b>Net Income</b>	<b>1,063,216</b>	<b>1,147,624</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	18,063,929	16,575,919	20
Balance Transferred from Income (433)	1,063,216	1,147,624	21
Miscellaneous Credits to Surplus (434)	260,426	342,397	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)	1,791	2,011	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>19,385,780</b>	<b>18,063,929</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
OTHER NON-UTILITY INCOME	458	3
<b>Total (Acct. 417):</b>	<b>458</b>	
<b>Nonoperating Rental Income (418):</b>		
RENTAL OF OFFICE SPACE FOR TELECOMMUNICATIONS	300	4
<b>Total (Acct. 418):</b>	<b>300</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST & DIVIDEND INCOME	198,102	5
<b>Total (Acct. 419):</b>	<b>198,102</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
WELL PERMITS	25	6
<b>Total (Acct. 421):</b>	<b>25</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
INVESTMENT IN BADGER POWER MARKETING AUTHORITY OF WI, INC	260,426	9
<b>Total (Acct. 434):</b>	<b>260,426</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
MISC DEBITS TO SURPLUS	0	10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
HANGING OF SEASONAL BANNERS, CHRISTMAS LIGHTS, ETC	1,791	12
<b>Total (Acct. 439)--Debit:</b>	<b>1,791</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	11,893	46,265	18,262		<b>76,420</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0		<b>0</b>	<b>2</b>
Payroll	2,382	13,687	6,853		<b>22,922</b>	<b>3</b>
Materials	5,928	6,290	5,456		<b>17,674</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
TRANSPORTATION	230	2,503	4,340		<b>7,073</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>8,540</b>	<b>22,480</b>	<b>16,649</b>	<b>0</b>	<b>47,669</b>	
<b>Net income (or loss)</b>	<b>3,353</b>	<b>23,785</b>	<b>1,613</b>	<b>0</b>	<b>28,751</b>	

### 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	985,776	11,346,395	1,508,628	0	<b>13,840,799</b>	<b>1</b>	
Less: interdepartmental sales	2,001	6,065	325	0	<b>8,391</b>	<b>2</b>	
Less: interdepartmental rents	0	0	0	0	<b>0</b>	<b>3</b>	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	8,773				<b>8,773</b>	<b>4</b>	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	139	0		<b>139</b>	<b>5</b>	
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>							
NONE						<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>975,002</b>	<b>11,340,191</b>	<b>1,508,303</b>	<b>0</b>	<b>13,823,496</b>		

### 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	138,374	39,814	178,188	1
Electric operating expenses	366,582	105,474	472,056	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	118,355	34,054	152,409	5
Merchandising and jobbing	14,018	4,033	18,051	6
Other nonutility expenses	688	198	886	7
Water utility plant accounts	12,830	3,691	16,521	8
Electric utility plant accounts	189,302	54,467	243,769	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	13,760	3,959	17,719	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	245,690	(245,690)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>1,099,599</b>	<b>0</b>	<b>1,099,599</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	26,637,535	25,029,945	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,595,485	7,019,060	2
<b>Net Utility Plant</b>	<b>19,042,050</b>	<b>18,010,885</b>	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>19,042,050</b>	<b>18,010,885</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,660,204	2,306,003	8
Special Funds (125-128)	393,393	268,406	9
<b>Total Other Property and Investments</b>	<b>3,053,597</b>	<b>2,574,409</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
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)	5,398,646	2,279,380	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,318,679	1,240,106	15
Other Accounts Receivable (143)	86,556	38,736	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	403,108	404,273	18
Materials and Supplies (151-163)	384,893	421,483	19
Prepayments (165)	122,087	110,898	20
Interest and Dividends Receivable (171)	50,568	23,245	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>7,765,137</b>	<b>4,518,721</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	60,638	797	24
Other Deferred Debits (182-186)	34,492	62,351	25
<b>Total Deferred Debits</b>	<b>95,130</b>	<b>63,148</b>	
<b>Total Assets and Other Debits</b>	<b>29,955,914</b>	<b>25,167,163</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,869,934	1,784,157	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	19,385,780	18,063,929	28
<b>Total Proprietary Capital</b>	<b>21,255,714</b>	<b>19,848,086</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	3,357,855	496,986	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	149,200	223,800	31
<b>Total Long-Term Debt</b>	<b>3,507,055</b>	<b>720,786</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	953,984	590,589	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	41,057	40,646	35
Taxes Accrued (236)	324,984	323,746	36
Interest Accrued (237)	42,631	24,190	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	38,709	31,957	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
<b>Total Current and Accrued Liabilities</b>	<b>1,401,365</b>	<b>1,011,128</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	97,481	65,360	43
Other Deferred Credits (253)	156,211	175,906	44
<b>Total Deferred Credits</b>	<b>253,692</b>	<b>241,266</b>	
<b>OPERATING RESERVES</b>			
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
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	3,538,088	3,345,897	49
<b>Total Liabilities and Other Credits</b>	<b>29,955,914</b>	<b>25,167,163</b>	

**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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	6,768,128	4,751,910	0	14,383,599	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)	279,694	8,191		446,013	7
<b>Total Utility Plant</b>	<b>7,047,822</b>	<b>4,760,101</b>	<b>0</b>	<b>14,829,612</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,487,138	1,153,174	0	4,955,173	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
<b>Total Accumulated Provision</b>	<b>1,487,138</b>	<b>1,153,174</b>	<b>0</b>	<b>4,955,173</b>	
<b>Net Utility Plant</b>	<b>5,560,684</b>	<b>3,606,927</b>	<b>0</b>	<b>9,874,439</b>	

### 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)	
<b>Balance first of year</b>	1,292,194	1,051,373	4,675,493		<b>7,019,060</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	200,900	144,602	521,613		<b>867,115</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,811	(12,811)			<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
cleared to transportation	7,872	15,000	63,552		<b>86,424</b>	9
Salvage	4,401	10,901	22,301		<b>37,603</b>	10
Other credits (specify):						11
NONE	0	0	0		<b>0</b>	12
<b>Total credits</b>	<b>225,984</b>	<b>157,692</b>	<b>607,466</b>	<b>0</b>	<b>991,142</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	30,976	54,137	300,413		<b>385,526</b>	15
Cost of removal	64	1,754	27,373		<b>29,191</b>	16
Other debits (specify):						17
NONE	0	0	0		<b>0</b>	18
<b>Total debits</b>	<b>31,040</b>	<b>55,891</b>	<b>327,786</b>	<b>0</b>	<b>414,717</b>	19
<b>Balance End of Year</b>	<b>1,487,138</b>	<b>1,153,174</b>	<b>4,955,173</b>	<b>0</b>	<b>7,595,485</b>	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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Additions:</b>	
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
<b>Total Additions</b>	<b>0</b>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
<b>Total accounts written off</b>	<b>0</b>
<b>Balance end of year</b>	<b>0</b>

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
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)		80,502	286,553		<b>367,055</b>	401,104	3
<b>Total Electric Utility</b>					<b>367,055</b>	<b>401,104</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	<b>367,055</b>	<b>401,104</b>	1
Water utility (154)	16,484	18,171	2
Sewer utility (154)	1,354	2,208	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
<b>Total Materials and Supplies</b>	<b>384,893</b>	<b>421,483</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1992 BOND FEES	797	-797	0	1
2002 BOND FEES	63,690	-3052	60,638	2
<b>Total</b>			<b>60,638</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	3
<b>Total</b>			<b>0</b>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,784,157	1
<b>Changes during year (explain):</b>		
WATER/SEWER ON MAIN ST PAID BY CITY OF SHAWANO	85,777	2
<b>Balance end of year</b>	<u><u>1,869,934</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%	0	<b>1</b>
1999 REVENUE BOND ISSUE	08/25/1999	05/01/2019	2.64%	197,855	<b>2</b>
2002 REVENUE BOND ISSUE	04/01/2002	05/01/2021	5.06%	3,160,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>3,357,855</b>	
Total Reacquired Bonds (Account 222)				0	<b>4</b>

**Net amount of bonds outstanding December 31: 3,357,855**

**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)	
<b>Other Long-Term Debt (224)</b>					
DALTON LAND PURCHASE	04/01/2000	01/15/2004	6.00%	149,200	1
<b>Total for Account 224</b>				<b>149,200</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	323,746	1
<b>Accruals:</b>		
Charged water department expense	117,310	2
Charged electric department expense	339,271	3
Charged sewer department expense	15,704	4
<b>Other (explain):</b>		
Cleared to Transportation Expense	10,056	5
<b>Total Accruals and other credits</b>	<b>482,341</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	323,746	6
Social Security taxes	54,442	7
PSC Remainder Assessment	13,072	8
<b>Other (explain):</b>		
Gross Receipts Tax	89,843	9
<b>Total payments and other debits</b>	<b>481,103</b>	
<b>Balance end of year</b>	<b>324,984</b>	

### 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)	
<b>Bonds (221)</b>					
1992 Rev Bond	2,320	4,640	6,960	0	1
1999 REV BOND	911	5,304	5,344	871	2
2002 REV BOND		114,476	89,037	25,439	3
<b>Subtotal</b>	<b>3,231</b>	<b>124,420</b>	<b>101,341</b>	<b>26,310</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
DALTON LAND PURCHASE	12,868	9,139	13,428	8,579	5
<b>Subtotal</b>	<b>12,868</b>	<b>9,139</b>	<b>13,428</b>	<b>8,579</b>	
<b>Notes Payable (231)</b>					
Customer Deposits	8,091	614	963	7,742	6
DALTON LAND PURCHASE	0	0	0	0	7
<b>Subtotal</b>	<b>8,091</b>	<b>614</b>	<b>963</b>	<b>7,742</b>	
<b>Total</b>	<b>24,190</b>	<b>134,173</b>	<b>115,732</b>	<b>42,631</b>	

**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	1,437,380	902,618	0	1,005,899	0	<b>3,345,897</b>	1
<b>Add credits during year:</b>							
For Services	22,804	81,052				<b>103,856</b>	2
For Mains	28,440			47,797		<b>76,237</b>	3
<b>Other (specify):</b>							
HYDRANTS	12,098					<b>12,098</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>1,500,722</b>	<b>983,670</b>	<b>0</b>	<b>1,053,696</b>	<b>0</b>	<b>3,538,088</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
BADGER POWER MARKETING AUTHORITY OF WI, INC	2,566,428	2
TWIG'S BEVERAGE	93,776	3
<b>Total (Acct. 124):</b>	<b>2,660,204</b>	
<b>Sinking Funds (125):</b>		
2002 BOND REDEMPTION FUND	115,875	4
2002 BOND RESERVE	277,518	5
<b>Total (Acct. 125):</b>	<b>393,393</b>	
<b>Depreciation Fund (126):</b>		
NONE	0	6
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE	0	7
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE	0	8
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE	0	9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	105,009	11
Electric	1,073,525	12
Sewer (Regulated)	140,145	13
<b>Other (specify):</b>		
NONE	0	14
<b>Total (Acct. 142):</b>	<b>1,318,679</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	15
Merchandising, jobbing and contract work	49,195	16
<b>Other (specify):</b>		

### 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)
<b>Other Accounts Receivable (143):</b>		
POLE ATTACHMENTS	33,708	17
TAX ROLL RECEIPTS	3,653	18
<b>Total (Acct. 143):</b>	<b>86,556</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL	9,274	19
DALTON LAND PURCHASE	391,089	20
MERCHANDISING, JOBBING & CONTRACT WORK	2,745	21
<b>Total (Acct. 145):</b>	<b>403,108</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	29,240	22
PREPAID GROSS RECEIPTS TAX	92,847	23
<b>Total (Acct. 165):</b>	<b>122,087</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	24
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
UNAMORTIZED BALANCE IN WOLF TREATMENT PLANT	34,492	25
<b>Total (Acct. 183):</b>	<b>34,492</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	26
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	27
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
UNAMORTIZED BALANCE OF DEMAND SIDE MANAGEMENT	0	28
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	29
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
EMPLOYEE ACCRUED COMPENSATED ABSCENCES-SICK LEAVE	151,562	30
PUBLIC BENEFITS	4,649	31
<b>Total (Acct. 253):</b>	<b>156,211</b>	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	6,623,550	13,910,888	4,655,544	0	<b>25,189,982</b>	<b>1</b>
Materials and Supplies	17,327	384,079	1,781	0	<b>403,187</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,389,666	4,815,333	1,102,273	0	<b>7,307,272</b>	<b>4</b>
Customer Advances for Construction	0	0	0		<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,469,051	943,144	1,029,797	0	<b>3,441,992</b>	<b>6</b>
<b>Other (specify):</b>						
NONE	0	0	0		<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,782,160</b>	<b>8,536,490</b>	<b>2,525,255</b>	<b>0</b>	<b>14,843,905</b>	
Net Operating Income	309,338	499,294	165,348	0	<b>973,980</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>8.18%</b>	<b>5.85%</b>	<b>6.55%</b>	<b>N/A</b>	<b>6.56%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,827,045	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	18,724,854	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>20,551,899</b>	
<b>Net Income</b>		
Net Income	1,063,216	5
 <b>Percent Return on Proprietary Capital</b>	 <b>5.17%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

Rate Changes were filed for all three utilities in 2002. The water rates went into effect on July 1, 2002. The electric rates went into effect on October 1, 2002 and the sewer rates went into effect on November 1, 2002. The water rates increased the most because the monies that were borrowed in 2002 were to install a new well and tower. Also, on the water rates the public fire protection was removed from the City of Shawano's monthly bill and added to each water customers bill using the meter size method.

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**5. Obligations incurred or assumed, excluding commercial paper.**

A revenue bond was issued on April 12, 2002 in the amount of \$3,160,000 at an average interest rate of 5.06%. This bond is scheduled to be paid in full with the May 1, 2021 payment.

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**6. Formal proceedings with the Public Service Commission.**

Electric Rate Increase 5350-ER-104  
Water Rate Increase 5350-WR-103  
Sewer Rate Increase 5350-SR-104  
CLEC Certification 5350-NC-101

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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

Acct 231 has interest allocated to it based on the interest paid on customer deposits. This amount is shown on the balance sheet under Acct 235 not 231.

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

acct 124 Twig's Beverage: The Shawano Municipal Utilities Commissioners on July 26, 2002 forwarded a check in the amount of \$96,000 to Dan Hartwig. These monies are to be paid back over a fifteen year period at 4% interest. This investment was in machinery to run a bottled water facility.

acct 125 is the monies that were allocated with the revenue bond issue that was transacted in April 2002. The 1992 revenue bonds principal and outstanding interest was paid off on the May 1, 2002 payment date. Monies from that reserve fund were defeased. A new account was started to match the funds needed for the 2002 issue and invested likewise. The redemption fund year end amount is the amount needed to pay the 2002 issue.

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### Identification and Ownership - Contacts (Page iv)

9/4/03 email:  
Dear Ms. Schauer:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comment:

On Page F-2, an amount is reported in Account 418 described as "rental of office space for telecommunications". In the future, that amount is more appropriately reported in Account 472, Rents from Water Property.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

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

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	969,957	1
<b>Total Sales of Water</b>	<b>969,957</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,600	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	3,446	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,773	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>15,819</b>	
<b>Total Operating Revenues</b>	<b>985,776</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	8,473	8
Pumping Expenses (620-633)	66,230	9
Water Treatment Expenses (640-652)	6,319	10
Transmission and Distribution Expenses (660-678)	42,282	11
Customer Accounts Expenses (901-905)	55,543	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	179,381	14
<b>Total Operation and Maintenance Expenses</b>	<b>358,228</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	200,900	15
Amortization Expense (404-407)	0	16
Taxes (408)	117,310	17
<b>Total Other Operating Expenses</b>	<b>318,210</b>	
<b>Total Operating Expenses</b>	<b>676,438</b>	
<b>NET OPERATING INCOME</b>	<b>309,338</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	3,010	146,077	348,311	4
Commercial	411	70,148	108,891	5
Industrial	38	250,307	187,140	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,459</b>	<b>466,532</b>	<b>644,342</b>	
Private Fire Protection Service (462)	37		28,552	7
Public Fire Protection Service (463)	3,363		261,455	8
Other Sales to Public Authorities (464)	58	24,991	33,607	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	5	1,326	2,001	12
<b>Total Sales of Water</b>	<b>6,922</b>	<b>492,849</b>	<b>969,957</b>	

### 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
<b>Total</b>		<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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	136,445	1
Wholesale fire protection billed	125,010	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>261,455</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,600	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>3,600</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE	0	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
RENT FROM WATER PROPERTY-CHARTER	3,446	8
<b>Total Rents from Water Property (472)</b>	<b>3,446</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	8,773	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total Other Water Revenues (474)</b>	<b>8,773</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	0	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	8,473	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
<b>Total Source of Supply Expenses</b>	<b>8,473</b>	
 <b>PUMPING EXPENSES</b>		
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)	46,691	17
Pumping Labor and Expenses (624)	12,140	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	2,505	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	535	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	4,359	25
<b>Total Pumping Expenses</b>	<b>66,230</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	0	26
Chemicals (641)	2,137	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)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	2,108	<b>28</b>
Miscellaneous Expenses (643)	0	<b>29</b>
Rents (644)	0	<b>30</b>
Maintenance Supervision and Engineering (650)	0	<b>31</b>
Maintenance of Structures and Improvements (651)	0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	2,074	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>6,319</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	294	<b>34</b>
Storage Facilities Expenses (661)	3,602	<b>35</b>
Transmission and Distribution Lines Expenses (662)	5,430	<b>36</b>
Meter Expenses (663)	5,359	<b>37</b>
Customer Installations Expenses (664)	6,320	<b>38</b>
Miscellaneous Expenses (665)	0	<b>39</b>
Rents (666)	0	<b>40</b>
Maintenance Supervision and Engineering (670)	0	<b>41</b>
Maintenance of Structures and Improvements (671)	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	133	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	4,395	<b>44</b>
Maintenance of Fire Mains (674)	0	<b>45</b>
Maintenance of Services (675)	5,390	<b>46</b>
Maintenance of Meters (676)	495	<b>47</b>
Maintenance of Hydrants (677)	10,864	<b>48</b>
Maintenance of Miscellaneous Plant (678)	0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>42,282</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	450	<b>50</b>
Meter Reading Labor (902)	12,506	<b>51</b>
Customer Records and Collection Expenses (903)	41,344	<b>52</b>
Uncollectible Accounts (904)	0	<b>53</b>

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	1,243	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>55,543</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	58,439	<b>56</b>
Office Supplies and Expenses (921)	16,589	<b>57</b>
Administrative Expenses Transferred--Credit (922)	0	<b>58</b>
Outside Services Employed (923)	17,852	<b>59</b>
Property Insurance (924)	3,182	<b>60</b>
Injuries and Damages (925)	2,418	<b>61</b>
Employee Pensions and Benefits (926)	58,890	<b>62</b>
Regulatory Commission Expenses (928)	3,951	<b>63</b>
Duplicate Charges--Credit (929)	5,093	<b>64</b>
Miscellaneous General Expenses (930)	14,646	<b>65</b>
Rents (931)	0	<b>66</b>
Maintenance of General Plant (932)	8,507	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>179,381</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>358,228</b>	

**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		109,348	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,914	2
<b>Net property tax equivalent</b>		<b>105,434</b>	
Social Security	PAYROLL EXPENSES	12,056	3
PSC Remainder Assessment	REVENUES	788	4
Other (specify): CLEARED TO TRANSPORTATION	BASED ON PLANT ACCT W392	(968)	5
<b>Total tax expense</b>		<b>117,310</b>	

### 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
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.210000				3
County tax rate	mills		5.740000				4
Local tax rate	mills		9.380000				5
School tax rate	mills		8.040000				6
Voc. school tax rate	mills		1.690000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.060000</b>				<b>10</b>
Less: state credit	mills		1.180000				11
<b>Net tax rate</b>	mills		<b>23.880000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.380000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.730000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.110000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.060000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.762570</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.880000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.210168</b>				<b>21</b>
Utility Plant, Jan. 1	\$	6,549,339	6,549,339				22
Materials & Supplies	\$	18,171	18,171				23
<b>Subtotal</b>	\$	<b>6,567,510</b>	<b>6,567,510</b>				<b>24</b>
Less: Plant Outside Limits	\$	298,167	298,167				25
<b>Taxable Assets</b>	\$	<b>6,269,343</b>	<b>6,269,343</b>				<b>26</b>
Assessment Ratio	dec.		0.957800				27
<b>Assessed Value</b>	\$	<b>6,004,777</b>	<b>6,004,777</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.210168</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>109,348</b>	<b>109,348</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	92,236					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>109,348</b>					<b>34</b>

### 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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	31,308	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	43,442		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>84,643</b>	<b>31,308</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	10,920		12
Structures and Improvements (321)	52,855	79,338	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)	251,308	19,969	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>346,007</b>	<b>99,307</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,022		23
<b>Total Water Treatment Plant</b>	<b>13,022</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			72,509 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			43,442 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>115,951</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			10,920 12
Structures and Improvements (321)			132,193 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)			271,277 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>445,314</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			13,022 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>13,022</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	202,976		26
Transmission and Distribution Mains (343)	3,860,312	58,252	27
Fire Mains (344)	0		28
Services (345)	718,437	39,652	29
Meters (346)	448,132	39,187	30
Hydrants (348)	387,455	17,486	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>5,620,059</b>	<b>154,577</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	7,553		33
Structures and Improvements (390)	124,920		34
Office Furniture and Equipment (391)	20,156	857	35
Computer Equipment (391.1)	100,867	15,535	36
Transportation Equipment (392)	55,498	14,332	37
Stores Equipment (393)	7,155		38
Tools, Shop and Garage Equipment (394)	28,989	4,216	39
Laboratory Equipment (395)	4,740		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	20,698		42
SCADA Equipment (397.1)	44,665		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>415,241</b>	<b>34,940</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,478,972</b>	<b>320,132</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>6,478,972</b>	<b>320,132</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			202,976 26
Transmission and Distribution Mains (343)	5,583		3,912,981 27
Fire Mains (344)			0 28
Services (345)	2,900		755,189 29
Meters (346)	3,715		483,604 30
Hydrants (348)	1,767		403,174 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>13,965</b>	<b>0</b>	<b>5,760,671</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			7,553 33
Structures and Improvements (390)			124,920 34
Office Furniture and Equipment (391)	927		20,086 35
Computer Equipment (391.1)	9,131		107,271 36
Transportation Equipment (392)	6,953		62,877 37
Stores Equipment (393)			7,155 38
Tools, Shop and Garage Equipment (394)			33,205 39
Laboratory Equipment (395)			4,740 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			20,698 42
SCADA Equipment (397.1)			44,665 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>17,011</b>	<b>0</b>	<b>433,170</b>
<b>Total utility plant in service directly assignable</b>	<b>30,976</b>	<b>0</b>	<b>6,768,128</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>30,976</b>	<b>0</b>	<b>6,768,128</b>

### 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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	2.90%	1,649	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	3,711	2.20%	956	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>44,911</b>		<b>2,605</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	46,834	3.20%	2,961	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	7,730	10.00%	3,092	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	(25,075)	4.40%	11,497	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>29,489</b>		<b>17,550</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	8,759	6.00%	781	17
<b>Total Water Treatment Plant</b>	<b>8,759</b>		<b>781</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	96,378	1.90%	3,856	19
Transmission and Distribution Mains (343)	408,703	1.30%	50,526	20
Fire Mains (344)	0			21
Services (345)	217,366	2.90%	21,368	22
Meters (346)	220,976	5.50%	25,623	23
Hydrants (348)	60,499	2.20%	8,697	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,003,922</b>		<b>110,070</b>	

**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					42,849	4
315					0	5
316					4,667	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,516</b>	
321					49,795	8
322					0	9
323					10,822	10
324					0	11
325				50,000	36,422	12
326					0	13
327					0	14
328					0	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>97,039</b>	
331					0	16
332					9,540	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,540</b>	
341					0	18
342					100,234	19
343	5,583				453,646	20
344					0	21
345	2,900				235,834	22
346	3,715				242,884	23
348	1,767	64			67,365	24
349					0	25
	<b>13,965</b>	<b>64</b>	<b>0</b>	<b>0</b>	<b>1,099,963</b>	

**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)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	33,557	3.30%	4,122	<b>26</b>
Office Furniture and Equipment (391)	6,907	5.80%	1,167	<b>27</b>
Computer Equipment (391.1)	98,016	20.00%	18,386	<b>28</b>
Transportation Equipment (392)	32,412	13.30%	7,872	<b>29</b>
Stores Equipment (393)	5,940	5.80%	415	<b>30</b>
Tools, Shop and Garage Equipment (394)	20,482	5.80%	1,804	<b>31</b>
Laboratory Equipment (395)	1,382	5.80%	275	<b>32</b>
Power Operated Equipment (396)	0			<b>33</b>
Communication Equipment (397)	7,056	10.00%	2,070	<b>34</b>
SCADA Equipment (397.1)	(639)	10.00%	4,466	<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<u><b>205,113</b></u>		<u><b>40,577</b></u>	
<b>Total accum. prov. directly assignable</b>	<b>1,292,194</b>		<b>171,583</b>	
 Common Utility Plant Allocated to Water Department	 0		 0	 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <u><u><b>1,292,194</b></u></u>		 <u><u><b>171,583</b></u></u>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					37,679	26
391	927				7,147	27
391.1	9,131				107,271	28
392	6,953		4,401		37,732	29
393					6,355	30
394					22,286	31
395					1,657	32
396					0	33
397					9,126	34
397.1					3,827	35
398					0	36
399					0	37
	<b>17,011</b>	<b>0</b>	<b>4,401</b>	<b>0</b>	<b>233,080</b>	
	<b>30,976</b>	<b>64</b>	<b>4,401</b>	<b>50,000</b>	<b>1,487,138</b>	
					<b>0</b>	<b>38</b>
	<b>30,976</b>	<b>64</b>	<b>4,401</b>	<b>50,000</b>	<b>1,487,138</b>	

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			41,305	<b>41,305</b>	1
February			40,686	<b>40,686</b>	2
March			43,483	<b>43,483</b>	3
April			43,401	<b>43,401</b>	4
May			44,884	<b>44,884</b>	5
June			47,685	<b>47,685</b>	6
July			55,576	<b>55,576</b>	7
August			52,519	<b>52,519</b>	8
September			46,829	<b>46,829</b>	9
October			45,583	<b>45,583</b>	10
November			43,241	<b>43,241</b>	11
December			44,273	<b>44,273</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>549,465</b>	<b>549,465</b>	
Less: Water sold				492,849	13
Volume pumped but not sold				<b>56,616</b>	14
Volume sold as a percent of volume pumped				<b>90%</b>	15
Volume used for water production, water quality and system maintenance				5,861	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				<b>5,861</b>	19
Volume pumped but unaccounted for				<b>50,755</b>	20
Percent of water lost				<b>9%</b>	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.)				2,551	23
Date of maximum: 7/16/2002					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.)				922	26
Date of minimum: 1/22/2002					27
Total KWH used for pumping for the year				741,055	28
If water is purchased: Vendor Name: None					29
Point of Delivery: N/A					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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

## 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
Year Installed	1972	1996	1998	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	150	75	75	12

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
Year Installed	2000	1984	1986	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	75	50	60	25

### 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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
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
<b>WATER TREATMENT PLANT</b>			<b>8</b>
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	23,523	0	0	0	23,523	2	
A	D	6.000	66,335	0	0	0	66,335	3	
M	D	6.000	46,347	0	1,355	0	44,992	4	
P	D	6.000	270	1,269	0	0	1,539	5	
M	D	8.000	34,491	1,355	0	0	35,846	6	
M	S	8.000	70	0	0	0	70	7	
P	D	8.000	1,533	770	0	0	2,303	8	
A	D	10.000	6,584	0	0	0	6,584	9	
A	S	10.000	20	0	0	0	20	10	
M	D	10.000	22,766	0	0	0	22,766	11	
M	S	10.000	10	0	0	0	10	12	
P	D	10.000	6,664	0	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	
<b>Total Within Municipality</b>			<b>264,879</b>	<b>3,394</b>	<b>1,355</b>	<b>0</b>	<b>266,918</b>		
M	D	10.000	1,174	0	0	0	1,174	23	
M	D	12.000	4,297	0	0	0	4,297	24	
<b>Total Outside of Municipality</b>			<b>5,471</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,471</b>		
<b>Total Utility</b>			<b>270,350</b>	<b>3,394</b>	<b>1,355</b>	<b>0</b>	<b>272,389</b>		

### 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	3,029	0	29	0	3,000		1
M	1.000	90	73	0	0	163		2
M	1.500	40	0	0	0	40		3
M	2.000	48	0	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	1	0	0	17		7
M	8.000	20	0	0	0	20		8
<b>Total Utility</b>		<b>3,255</b>	<b>74</b>	<b>29</b>	<b>0</b>	<b>3,300</b>	<b>0</b>	

### 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	3,263	142	30	0	3,375	558	1
0.750	100	0	0	0	100	23	2
1.000	95	0	0	0	95	10	3
1.500	48	2	2	0	48	13	4
2.000	60	8	8	0	60	19	5
3.000	16	2	2	0	16	4	6
4.000	10	0	0	0	10	5	7
6.000	4	0	0	0	4	4	8
<b>Total:</b>	<b>3,596</b>	<b>154</b>	<b>42</b>	<b>0</b>	<b>3,708</b>	<b>636</b>	

#### 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	2,956	255	13	15	3	133	3,375	1
0.750	48	32	3	5	0	12	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
<b>Total:</b>	<b>3,008</b>	<b>411</b>	<b>38</b>	<b>57</b>	<b>5</b>	<b>189</b>	<b>3,708</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	6				6	1
Within Municipality	329	8	2		335	2
<b>Total Fire Hydrants</b>	<b>335</b>	<b>8</b>	<b>2</b>	<b>0</b>	<b>341</b>	
<b>Flushing Hydrants</b>						
	4				4	3
<b>Total Flushing Hydrants</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	

**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: 511  
 Number of distribution system valves end of year: 2,539  
 Number of distribution valves operated during year: 1,270

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## WATER OPERATING SECTION FOOTNOTES

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

acct 463 the amount billed from July through December 2002 on the customer's bill based on the water meter size amounted to \$136,445. The amount from January through June 2002 was billed to the City of Shawano, which amounted to \$125,010 and was shown on line 2 of acct 463. These revenues are from the rate case that went into effect on July 1, 2002.

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### Water Operation & Maintenance Expenses (Page W-05)

acct 623 increased because of the electric rate case increase and the pass along of higher wholesale rates to all our customers through the PCAC.  
acct 664 customer installation exp increased because the crews are installing "ERT" meters on locations where the electric meter is inside, hard to read places, etc.  
acct 902 & 903 were recalculated for distribution of employees time based on number of customer and number of bills mailed annually for each utility.  
acct 923 increased because of the work involved with the planning for the new well and tower.  
acct 926 increased because of the higher rates charged by insurance companies both for liability coverage and health insurance coverage.  
acct 928 increased because of the filing of the water rate case.

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

The depreciation rates were changed with the water rate case that was filed in 2002. The rates went into effect on January 1, 2002. Also, the adjustment of 50,000 was approved by James Luckow in a memo dated March 28, 2002.

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### Water Mains (Page W-17)

The 1355' of 8" was installed by SMU and financed internally, the remaining footage was installed by developers and is in account 271.

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### Water Services (Page W-18)

43 of the 1" services were added by developers and are show in account 271.  
30 of the 1" services were added by SMU and financed internally. The one 6" service was added by the developer and is shown in account 271.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	11,288,834	1
<b>Total Sales of Electricity</b>	<b>11,288,834</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	21,663	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	33,474	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,424	7
<b>Total Other Operating Revenues</b>	<b>57,561</b>	
<b>Total Operating Revenues</b>	<b>11,346,395</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	9,165,492	8
Transmission Expenses (560-573)	390	9
Distribution Expenses (580-598)	310,907	10
Customer Accounts Expenses (901-905)	91,569	11
Sales Expenses (911-916)	13,360	12
Administrative and General Expenses (920-932)	404,499	13
<b>Total Operation and Maintenance Expenses</b>	<b>9,986,217</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	521,613	14
Amortization Expense (404-407)	0	15
Taxes (408)	339,271	16
<b>Total Other Expenses</b>	<b>860,884</b>	
<b>Total Operating Expenses</b>	<b>10,847,101</b>	
<b>NET OPERATING INCOME</b>	<b>499,294</b>	

### 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)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	21,663	1
<b>Other (specify):</b>		
NONE	0	2
<b>Total Forfeited Discounts (450)</b>	<b>21,663</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE	0	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE	0	4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENT FROM ELECTRIC PROPERTY-POLE CONTACTS	33,474	5
<b>Total Rent from Electric Property (454)</b>	<b>33,474</b>	
<b>Interdepartmental Rents (455):</b>		
NONE	0	6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
OTHER ELECTRIC REVENUES-CITY PART OF SALES TAX	2,424	7
<b>Total Other Electric Revenues (456)</b>	<b>2,424</b>	

## 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)
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
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
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
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
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
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)
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
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
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	9,165,492	34
System Control and Load Dispatching (556)	0	35
Other Expenses (557)	0	36
<b>Total Other Power Supply Expenses</b>	<b>9,165,492</b>	
<b>Total Power Production Expenses</b>		<b>9,165,492</b>
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)	0	37
Load Dispatching (561)	0	38
Station Expenses (562)	0	39
Overhead Line Expenses (563)	0	40
Underground Line Expenses (564)	0	41
Miscellaneous Transmission Expenses (566)	0	42
Rents (567)	0	43
Maintenance Supervision and Engineering (568)	0	44
Maintenance of Structures (569)	0	45
Maintenance of Station Equipment (570)	0	46
Maintenance of Overhead Lines (571)	390	47
Maintenance of Underground Lines (572)	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	49
<b>Total Transmission Expenses</b>	<b>390</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	24,418	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)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)	0	51
Station Expenses (582)	29,059	52
Overhead Line Expenses (583)	20,094	53
Underground Line Expenses (584)	74,447	54
Street Lighting and Signal System Expenses (585)	9,193	55
Meter Expenses (586)	(3,183)	56
Customer Installations Expenses (587)	3,024	57
Miscellaneous Distribution Expenses (588)	10,705	58
Rents (589)	1,121	59
Maintenance Supervision and Engineering (590)	4,556	60
Maintenance of Structures (591)	0	61
Maintenance of Station Equipment (592)	1,105	62
Maintenance of Overhead Lines (593)	101,437	63
Maintenance of Underground Lines (594)	17,304	64
Maintenance of Line Transformers (595)	12,088	65
Maintenance of Street Lighting and Signal Systems (596)	1,677	66
Maintenance of Meters (597)	3,862	67
Maintenance of Miscellaneous Distribution Plant (598)	0	68
<b>Total Distribution Expenses</b>	<b>310,907</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	900	69
Meter Reading Expenses (902)	35,007	70
Customer Records and Collection Expenses (903)	55,523	71
Uncollectible Accounts (904)	139	72
Miscellaneous Customer Accounts Expenses (905)	0	73
<b>Total Customer Accounts Expenses</b>	<b>91,569</b>	
<b>SALES EXPENSES</b>		
Supervision (911)	0	74
Demonstrating and Selling Expenses (912)	0	75
Advertising Expenses (913)	13,360	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)	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)	0	77
<b>Total Sales Expenses</b>	<b>13,360</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	109,682	78
Office Supplies and Expenses (921)	31,134	79
Administrative Expenses Transferred -- Credit (922)	0	80
Outside Services Employed (923)	14,304	81
Property Insurance (924)	19,094	82
Injuries and Damages (925)	6,409	83
Employee Pensions and Benefits (926)	158,954	84
Regulatory Commission Expenses (928)	4,666	85
Duplicate Charges -- Credit (929)	0	86
Miscellaneous General Expenses (930)	45,613	87
Rents (931)	0	88
Maintenance of General Plant (932)	14,643	89
<b>Total Administrative and General Expenses</b>	<b>404,499</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>9,986,217</b>	

**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		215,653	1
Social Security	PAYROLL EXPENSES	31,997	2
Wisconsin Gross Receipts Tax	PREPAID FROM PRIOR YEAR PAYMENTS	89,843	3
PSC Remainder Assessment	REVENUES	10,866	4
Other (specify): CLEARED TO TRANSPORTATION EXP	BASED ON PLANT VALUES IN ACCTS 392 & 396	(9,088)	5
<b>Total tax expense</b>		<b><u>339,271</u></b>	

### 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
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.210000				3
County tax rate	mills		5.740000				4
Local tax rate	mills		9.380000				5
School tax rate	mills		8.040000				6
Voc. school tax rate	mills		1.690000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.060000</b>				<b>10</b>
Less: state credit	mills		1.180000				11
<b>Net tax rate</b>	mills		<b>23.880000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.380000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.730000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.110000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.060000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.762570</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.880000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.210168</b>				<b>21</b>
Utility Plant, Jan. 1	\$	13,920,299	13,920,299				22
Materials & Supplies	\$	401,104	401,104				23
<b>Subtotal</b>	\$	<b>14,321,403</b>	<b>14,321,403</b>				<b>24</b>
Less: Plant Outside Limits	\$	1,957,209	1,957,209				25
<b>Taxable Assets</b>	\$	<b>12,364,194</b>	<b>12,364,194</b>				<b>26</b>
Assessment Ratio	dec.		0.957800				27
<b>Assessed Value</b>	\$	<b>11,842,425</b>	<b>11,842,425</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.210168</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>215,653</b>	<b>215,653</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	164,729					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>215,653</b>					<b>34</b>

**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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>			
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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
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
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
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
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
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)	
<b>TRANSMISSION PLANT</b>			
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
<b>Total Transmission Plant</b>	<b>380,016</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	26,327		34
Structures and Improvements (361)	83,726		35
Station Equipment (362)	1,766,192	134,482	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	818,469	28,354	38
Overhead Conductors and Devices (365)	1,262,270	55,261	39
Underground Conduit (366)	622,097	126,500	40
Underground Conductors and Devices (367)	2,282,067	448,811	41
Line Transformers (368)	2,035,470	108,172	42
Services (369)	765,101	49,209	43
Meters (370)	766,165	63,723	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	960,397	50,439	47
<b>Total Distribution Plant</b>	<b>11,388,281</b>	<b>1,064,951</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	27,606		48
Structures and Improvements (390)	485,595		49
Office Furniture and Equipment (391)	47,584	1,900	50
Computer Equipment (391.1)	260,775	46,989	51
Transportation Equipment (392)	208,823	43,057	52
Stores Equipment (393)	23,548		53
Tools, Shop and Garage Equipment (394)	128,856	9,444	54
Laboratory Equipment (395)	71,764		55
Power Operated Equipment (396)	312,228	79,493	56
Communication Equipment (397)	103,102		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)	11,242		133,232 29
Overhead Conductors and Devices (356)	12,413		195,321 30
Underground Conduit (357)			725 31
Underground Conductors and Devices (358)			27,083 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>23,655</b>	<b>0</b>	<b>356,361</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			26,327 34
Structures and Improvements (361)			83,726 35
Station Equipment (362)	5,779		1,894,895 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	19,179		827,644 38
Overhead Conductors and Devices (365)	89,008		1,228,523 39
Underground Conduit (366)	578		748,019 40
Underground Conductors and Devices (367)	14,238		2,716,640 41
Line Transformers (368)	23,859		2,119,783 42
Services (369)	9,874		804,436 43
Meters (370)	5,129		824,759 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	11,991		998,845 47
<b>Total Distribution Plant</b>	<b>179,635</b>	<b>0</b>	<b>12,273,597</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			27,606 48
Structures and Improvements (390)			485,595 49
Office Furniture and Equipment (391)	1,773		47,711 50
Computer Equipment (391.1)	17,962		289,802 51
Transportation Equipment (392)	33,297		218,583 52
Stores Equipment (393)			23,548 53
Tools, Shop and Garage Equipment (394)			138,300 54
Laboratory Equipment (395)			71,764 55
Power Operated Equipment (396)	44,091		347,630 56
Communication Equipment (397)			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)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>1,669,881</b>	<b>180,883</b>	
<b>Total utility plant in service directly assignable</b>	<b>13,438,178</b>	<b>1,245,834</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 <b>Total utility plant in service</b>	<b>13,438,178</b>	<b>1,245,834</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>97,123</b>	<b>0</b>	<b>1,753,641</b>
<b>Total utility plant in service directly assignable</b>	<b>300,413</b>	<b>0</b>	<b>14,383,599</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>300,413</b>	<b>0</b>	<b>14,383,599</b>

### 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)	
<b>STEAM PRODUCTION PLANT</b>				
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
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
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
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
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
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	67,814	2.80%	3,888	22
Overhead Conductors and Devices (356)	70,046	3.20%	6,449	23
Underground Conduit (357)	81	2.80%	20	24
Underground Conductors and Devices (358)	4,473	3.70%	1,002	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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
352					0	19
353					0	20
354					0	21
355	11,242	2,139			58,321	22
356	12,413	1,041			63,041	23
357					101	24
358					5,475	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)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>142,414</b>		<b>11,359</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	64,331	3.00%	2,512	27
Station Equipment (362)	426,224	3.20%	58,577	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	448,338	3.90%	32,099	30
Overhead Conductors and Devices (365)	533,394	3.10%	38,607	31
Underground Conduit (366)	98,505	2.00%	13,701	32
Underground Conductors and Devices (367)	640,088	3.30%	82,479	33
Line Transformers (368)	528,641	3.30%	68,562	34
Services (369)	329,907	4.10%	32,175	35
Meters (370)	236,478	5.00%	39,773	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	303,300	5.10%	49,961	39
<b>Total Distribution Plant</b>	<b>3,609,206</b>		<b>418,446</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	150,741	2.50%	12,140	40
Office Furniture and Equipment (391)	29,393	6.30%	3,002	41
Computer Equipment (391.1)	186,934	20.00%	55,058	42
Transportation Equipment (392)	129,525	14.30%	30,560	43
Stores Equipment (393)	17,948	4.00%	942	44
Tools, Shop and Garage Equipment (394)	68,374	6.70%	8,950	45
Laboratory Equipment (395)	24,886	6.70%	4,865	46
Power Operated Equipment (396)	257,822	10.00%	32,993	47
Communication Equipment (397)	58,250	6.70%	6,850	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>923,873</b>		<b>155,360</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,675,493</b>		<b>585,165</b>	

**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
	<b>23,655</b>	<b>3,180</b>	<b>0</b>	<b>0</b>	<b>126,938</b>	
361					66,843	27
362	5,779				479,022	28
363					0	29
364	19,179	5,604	3,243		458,897	30
365	89,008	8,049	8,667		483,611	31
366	578				111,628	32
367	14,238	1,790	1,426		707,965	33
368	23,859	1,043			572,301	34
369	9,874	5,829	2,492		348,871	35
370	5,129	40			271,082	36
371					0	37
372					0	38
373	11,991	1,838	1,473		340,905	39
	<b>179,635</b>	<b>24,193</b>	<b>17,301</b>	<b>0</b>	<b>3,841,125</b>	
390					162,881	40
391	1,773				30,622	41
391.1	17,962				224,030	42
392	33,297		2,151		128,939	43
393					18,890	44
394					77,324	45
395					29,751	46
396	44,091		2,849		249,573	47
397					65,100	48
398					0	49
399					0	50
	<b>97,123</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>987,110</b>	
	<b>300,413</b>	<b>27,373</b>	<b>22,301</b>	<b>0</b>	<b>4,955,173</b>	

**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
<b>Total accum. prov. for depreciation</b>	<u><u>4,675,493</u></u>		<u><u>585,165</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0 51
	<b>300,413</b>	<b>27,373</b>	<b>22,301</b>	<b>0</b>	<b>4,955,173</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)		0.00	1
7.2/12.5 kV (12kV)	-28.23	27.16	2
14.4/24.9 kV (25kV)		0.00	3
<b>Other:</b>			
35 KV	-1.50	0.00	4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)		0.00	5
7.2/12.5 kV (12kV)	-5.31	26.94	6
14.4/24.9 kV (25kV)		0.00	7
<b>Other:</b>			
NONE		0.00	8
<b>Transmission System</b>			
34.5 kV	2.00	9.03	9
69 kV		0.00	10
115 kV		0.00	11
138 kV		0.00	12
<b>Other:</b>			
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		2
Nonfarm Customers	7	3
<b>Total</b>	<b>7</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	7	11
Nonfarm	749	12
<b>Total</b>	<b>756</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>756</b>	<b>14</b>

### 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	34,783	Tuesday	01/22/2002	10:00	21,699	<b>1</b>
February	02	34,287	Thursday	02/21/2002	11:00	19,545	<b>2</b>
March	03	34,257	Thursday	03/14/2002	10:00	21,002	<b>3</b>
April	04	33,882	Wednesday	04/17/2002	13:00	20,454	<b>4</b>
May	05	35,038	Friday	05/31/2002	14:00	19,740	<b>5</b>
June	06	40,342	Tuesday	06/25/2002	13:00	20,878	<b>6</b>
July	07	38,921	Tuesday	07/30/2002	15:00	21,932	<b>7</b>
August	08	38,191	Thursday	08/01/2002	15:00	22,667	<b>8</b>
September	09	40,738	Monday	09/09/2002	15:00	21,096	<b>9</b>
October	10	34,907	Tuesday	10/01/2002	15:00	21,279	<b>10</b>
November	11	33,592	Tuesday	11/05/2002	10:00	20,305	<b>11</b>
December	12	36,161	Wednesday	12/18/2002	11:00	21,028	<b>12</b>
<b>Total</b>		<b>435,099</b>				<b>251,625</b>	

**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)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	251,625	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>251,625</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	247,747	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>247,747</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	3,878	27
<b>Total Energy Losses</b>	<b>3,878</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>1.5412%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>251,625</b>	<b>30</b>

### 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)
<b>Residential Sales</b>				
RESIDENTIAL SALES	RG-1	3,906	32,660	1
<b>Total Sales for Residential Sales</b>		<b>3,906</b>	<b>32,660</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER SALES	CP-1	19	9,270	2
LARGE POWER TOD SALES	CP-2	22	41,123	3
INDUSTRIAL TOD SALES	CP-3	1	7,927	4
LARGE INDUSTRIAL TOD SALES	CP-4	3	124,918	5
GENERAL SALES	GS-1	1,061	15,638	6
LARGE GENERAL SALES	GS-2	80	14,064	7
INTERDEPARTMENTAL	MP-1	24	1,035	8
<b>Total Sales for Commercial &amp; Industrial</b>		<b>1,210</b>	<b>213,975</b>	
<b>Public Street &amp; Highway Lighting</b>				
FIELD LIGHTING	FL-1	3	88	9
PUBLIC STREET & HIGHWAY LIGHTING	GS-3	54	1,024	10
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>57</b>	<b>1,112</b>	
<b>Sales for Resale</b>				
NONE				11
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>5,173</b>	<b>247,747</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
0	0	2,037,203	18,806	<b>2,056,009</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>2,037,203</b>	<b>18,806</b>	<b>2,056,009</b>	
2,557	30,684	468,818	6,435	<b>475,253</b>	<b>2</b>
9,487	113,839	1,867,766	29,769	<b>1,897,535</b>	<b>3</b>
1,043	12,516	287,387	5,112	<b>292,499</b>	<b>4</b>
18,376	220,510	4,425,756	61,829	<b>4,487,585</b>	<b>5</b>
0	0	1,086,283	9,516	<b>1,095,799</b>	<b>6</b>
3,833	45,993	735,910	9,236	<b>745,146</b>	<b>7</b>
0	0	62,497	568	<b>63,065</b>	<b>8</b>
<b>35,296</b>	<b>423,542</b>	<b>8,934,417</b>	<b>122,465</b>	<b>9,056,882</b>	
92	1,105	23,028	85	<b>23,113</b>	<b>9</b>
0	0	152,560	270	<b>152,830</b>	<b>10</b>
<b>92</b>	<b>1,105</b>	<b>175,588</b>	<b>355</b>	<b>175,943</b>	
				<b>0</b>	<b>11</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>35,388</b>	<b>424,647</b>	<b>11,147,208</b>	<b>141,626</b>	<b>11,288,834</b>	

### 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	435,099				6
Average load factor	<b>79.2215%</b>				7
Total Cost of Purchased Power	9,165,492				8
Average cost per kWh	<b>0.0364</b>				9
On-Peak Hours (if applicable)	2.81				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	8,232	13,467			12
February	7,523	12,022			13
March	7,584	13,418			14
April	7,874	12,580			15
May	7,655	12,085			16
June	7,477	13,401			17
July	8,540	13,392			18
August	8,579	14,088			19
September	7,664	13,432			20
October	8,356	12,923			21
November	7,314	12,991			22
December	7,629	13,399			23
<b>Total kWh (000)</b>	<b>94,427</b>	<b>157,198</b>			24
					25
					26
					27
	<b>(d)</b>		<b>(e)</b>		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):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	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
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	1/1/2002 0	8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	1/1/2002	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
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000):		17
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
<b>Total kWh (000)</b>	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
<b>Load Factor</b>					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
<b>Cost per kWh of Net Generation (\$)</b>					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
<b>Total kWh (000)</b>	<b>0</b>				<b>29</b>
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							
<b>Total</b>							<b><u>0</u></b>
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						
<b>Total</b>						<b><u>0</u></b>
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.

<b>Turbine-Generators</b>								
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)
				<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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.

<b>Generators</b>						
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)
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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
						<b>Total</b>	<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)			
<b>Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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	13,090	5,400	3,780	8,675	4,666	7
Dt and Hr of Such Maximum Demand	07/17/2002 13:00	07/01/2002 18:00	07/21/2002 17:00	07/01/2002 12:00	07/30/2002 15:00	8 9
Kwh Output	113,074,280	15,657,645	10,351,446	32,418,992	18,597,436	10 11

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						12 13
Voltage--High Side						14
Voltage--Low Side						15
Num. of Main Transformers in Operation						16
Capacity of Transformers in kVA						17
Number of Spare Transformers on Hand						18
15-Minute Maximum Demand in kW						19
Dt and Hr of Such Maximum Demand						20 21 22
Kwh Output						23 24 25 26

### SUBSTATION EQUIPMENT (continued)

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

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	5,378	1,157	82,549	1
Acquired during year	344	53	3,558	2
<b>Total</b>	<b>5,722</b>	<b>1,210</b>	<b>86,107</b>	<b>3</b>
Retired during year	102	12	988	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
<b>Number end of year</b>	<b>5,620</b>	<b>1,198</b>	<b>85,119</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	5,194	1,075	71,160	8
In utility's use	25	16	1,100	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises	0			11
In stock	401	107	12,859	12
<b>Total end of year</b>	<b>5,620</b>	<b>1,198</b>	<b>85,119</b>	<b>13</b>

### 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)	
<b>Street Lighting Non-Ornamental</b>				
NONE		1	1	1
<b>Total</b>		<b>1</b>	<b>1</b>	
<b>Ornamental</b>				
NONE		1	1	2
<b>Total</b>		<b>1</b>	<b>1</b>	
<b>Other</b>				
Other	100	24	11,350	3
Sodium Vapor	100	14	10,328	4
Sodium Vapor	150	549	384,130	5
Sodium Vapor	250	377	560,579	6
Sodium Vapor	400	31	58,093	7
<b>Total</b>		<b>995</b>	<b>1,024,480</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

acct 555 increased because of the passage of the wholesale increase onto us by our supplier. These costs were then included in the PCAC on the customers bills.

acct 580 a replacement supervisor was hired to replace a retirement, thereby having a couple of months double billings for the training period.

acct 583 and 593 costs associated with overhead line expenses . . . more time was spent operating and maintaining the lines to hopefully forestall some outages.

acct 584 underground outages happened during the year, and overtime costs were associated with some of the outages to restore serviced areas.

acct 586 meters were purchased during the year and the installation costs were capitalized with the meters, thus causing the credit amount.

acct 923 outside services were for the audit and costs associated with personnel problems.

acct 926 increased because all insurance premiums increased for health, liability and workmen's comp.

acct 928 increased because of the rate case that was filed.

acct 930 increased because of the costs associated with the outside services and meeting with the legal attorneys, also, the commissioners attended more seminars.

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### Electric Utility Plant in Service (Page E-06)

Acct #366 additions were for large URD projects including Lincoln St rebuilding, Richmond St rebuilding, Industrial Park extension and the extension for a new gas station.

Acct #368 additions were for the purchases of URD transformers for the 12 kv conversion projects.

Acct #362 additions were for the purchase and installatin of pad mountec regulators at Lincoln Substation.

Acct #367 additions were for Lincoln St, Richmond St, Industrial Park Extension, and the gas station extension. Also there was switchgear additions and urd cable additions.

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### Accumulated Provision for Depreciation - Electric (Page E-08)

The depreciation rates were adjusted with the rate case that was filed 2002. These new rates went into effect as of January 1, 2002.

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### Transmission and Distribution Lines (Page E-10)

The overhead wire records have recently been entered into our GIS (Geographic Information System) database. This report now reflect more accurate information. The numbers reported are the length of pole miles owned at year end and the net additions for 2002 were either an addition or subtraction to make the total at the end of the year equal the GIS database. Single phase and three phase are treated equally.

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**SEWER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	1,501,887	1
<b>Total Sewage Operating Revenues</b>	<b>1,501,887</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	6,741	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
<b>Total Other Operating Revenues</b>	<b>6,741</b>	
<b>Total Operating Revenues</b>	<b>1,508,628</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	868,303	8
Maintenance Expenses (831-834)	110,241	9
Customer Accounting & Collection Expenses (840-843)	44,420	10
Administrative and General Expenses (850-857)	142,760	11
<b>Total Operation and Maintenance Expenses</b>	<b>1,165,724</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	144,602	12
Amortization Expense (404)	17,250	13
Taxes (408)	15,704	14
<b>Total Other Operating Expenses</b>	<b>177,556</b>	
<b>Total Operating Expenses</b>	<b>1,343,280</b>	
<b>NET OPERATING INCOME</b>	<b>165,348</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	2,887	143,071	868,921	5
Commercial Revenues	381	61,953	304,642	6
Industrial Revenues	30	29,606	130,395	7
Revenues from Public Authorities	52	43,481	197,604	8
<b>Total Measured Service to General Customers (622)</b>	<b>3,350</b>	<b>278,111</b>	<b>1,501,562</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)	1	39	325	12
<b>Total Sewage Operating Revenues</b>	<b>3,351</b>	<b>278,150</b>	<b>1,501,887</b>	

### 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	24,205	4,115	115	1 1

### OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	6,741	1
<b>Other (specify):</b>		
NONE	0	2
<b>Total Customers Forfeited Discounts (631)</b>	<b>6,741</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE	0	3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE	0	4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE	0	5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
NONE	0	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>0</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE	0	7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

## 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)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	0	1
Power and Fuel for Pumping (821)	15,041	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)	853,262	8
Transportation Expenses (828)		9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>868,303</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	95,809	11
Maintenance of Collection System Pumping Equipment (832)	7,923	12
Maintenance of Treatment and Disposal Plant Equipment (833)	0	13
Maintenance of General Plant Structures and Equipment (834)	6,509	14
<b>Total Maintenance Expenses</b>	<b>110,241</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	32,026	15
Flat Rate Inspections (841)		16
Meter Reading (842)	12,394	17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>44,420</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	48,144	19
Office Supplies and Expenses (851)	13,925	20
Outside Services Employed (852)	5,659	21
Insurance Expense (853)	5,289	22
Employees Pensions and Benefits (854)	42,696	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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)	4,289	<b>24</b>
Miscellaneous General Expenses (856)	8,131	<b>25</b>
Rents (857)	14,627	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>142,760</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>1,165,724</b>	

**TAXES (ACCT. 408 - SEWER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security	PAYROLL EXPENSES	10,378	<b>1</b>
Local and School Tax Equivalent on Meters Charged by Water Department		3,914	<b>2</b>
PSC Remainder Assessment	PRIOR YEAR'S REVENUES	1,412	<b>3</b>
Other (specify): NONE	NONE	0	<b>4</b>
<b>Total tax expense</b>		<u><u>15,704</u></u>	

### SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
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)	3,050,562	109,840	7
Interceptor Mains and Accessories (314)	364,185		8
Force Mains (315)	143,805		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>3,558,552</b>	<b>109,840</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	140,572		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	191,532	57,615	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	1,688		16
<b>Total Collection System Pumping Installations</b>	<b>333,792</b>	<b>57,615</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM</b>			
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)	7,611		3,152,791 7
Interceptor Mains and Accessories (314)			364,185 8
Force Mains (315)			143,805 9
Other Collecting System Equipment (316)			0 10
<b>Total Collection System</b>	<b>7,611</b>	<b>0</b>	<b>3,660,781</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			140,572 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)	5,000		244,147 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			1,688 16
<b>Total Collection System Pumping Installations</b>	<b>5,000</b>	<b>0</b>	<b>386,407</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
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)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	0		28
<b>Total Treatment and Disposal Plant</b>	<b>13,539</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	8,587		29
Structures and Improvements (371)	126,734		30
Office Furniture and Equipment (372)	27,937	745	31
Computer Equipment (372.1)	140,380	12,529	32
Transportation Equipment (373)	105,513	14,332	33
Other General Equipment (379)	244,144	51,808	34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>653,295</b>	<b>79,414</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,559,178</b>	<b>246,869</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>4,559,178</b>	<b>246,869</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>13,539</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			8,587 29
Structures and Improvements (371)			126,734 30
Office Furniture and Equipment (372)	1,330		27,352 31
Computer Equipment (372.1)	12,759		140,150 32
Transportation Equipment (373)	6,953		112,892 33
Other General Equipment (379)	20,484		275,468 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>41,526</b>	<b>0</b>	<b>691,183</b>
<b>Total utility plant in service directly assignable</b>	<b>54,137</b>	<b>0</b>	<b>4,751,910</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>54,137</b>	<b>0</b>	<b>4,751,910</b>

### 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	181,355	3,406	1,155	0	183,606	3
10.000	15,321	386	511	0	15,196	4
12.000	27,446	0	0	0	27,446	5
15.000	6,245	353	353	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
<b>Total Utility</b>	<b>256,136</b>	<b>4,145</b>	<b>2,019</b>	<b>0</b>	<b>258,262</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Operation & Maintenance Expenses (Page S-05)

acct 827 increased because of the charges from the Shawano Lake Sanitary District. They added on to the plant and now are having to charge their customers to repay the loan.

acct 842 increased because of the percentage of meters read and billed increased.

The administrative and general expenses decreased on an average because the percentage charges to these accounts was recalculated and lowered accordingly.

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### Sewer Utility Plant in Service (Page S-07)

Plant Acct #313 had new sewer mains and manhole extensions added to the River Pines and Pineview Estates divisions and then the replacement of the old mains that did exist.

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### Sewer Mains (Page S-10)

2020' of the 8" mains were paid for by developers, the remaining additions for the 8, 10 & 15" were added by SMU and financed internally.

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