



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CUMBERLAND MUNICIPAL UTILITY

Principal Office: 1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829

For the Year Ended: DECEMBER 31, 1999

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

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

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

_____ , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CUMBERLAND MUNICIPAL UTILITY

Utility Address: 1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829

When was utility organized? 11/20/1898

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS LORI ANN NYHUS

Title: OFFICE SUPERVISOR

Office Address:

1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829

Telephone: (715) 822 - 2595

Fax Number: (715) 822 - 3621

E-mail Address: lorimuni@chibardun.net

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: GEORGE MOMCHILOVICH

Title: COMMISSION PRESIDENT

Office Address:

P.O. BOX 726
CUMBERLAND, WI 54829

Telephone: (715) 822 - 8298

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: VIRCHOW, KRAUSE & COMPANY

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY
205 E. GRAND AVENUE
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 2/1/2000

Period covered by most recent audit: 01/01/99 - 12/31/99

Names and titles of utility management including manager or superintendent:

Name: MR CHARLES J CHRISTENSEN

Title: GENERAL MANAGER

Office Address:
1265 2ND AVENUE
P.O. BOX 726
CUMBERLAND, WI 54829

Telephone: (715) 822 - 2595

Fax Number: (715) 822 - 3621

E-mail Address:

Name of utility commission/committee: Cumberland Municipal Utility Commission

Names of members of utility commission/committee:

- MR THOMAS GOLDSMITH, CITY REPRESENTATIVE
- MR GEORGE MOMCHILOVICH, PRESIDENT
- MR LOUIS MUENCH, JR, COMMISSIONER
- MR HUBERT THOE, COMMISSIONER
- MR GERALD THON, COMMISSIONER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

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)? NO

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,279,467	2,213,881	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,486,980	1,437,103	2
Depreciation Expense (403)	310,085	300,900	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	171,588	168,180	5
Total Operating Expenses	1,968,653	1,906,183	
Net Operating Income	310,814	307,698	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	310,814	307,698	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	(4,497)	110	9
Interest and Dividend Income (419)	88,541	74,207	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	84,044	74,317	
Total Income	394,858	382,015	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	205	108	13
Total Miscellaneous Income Deductions	205	108	
Income Before Interest Charges	394,653	381,907	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	16	13	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	16	13	
Net Income	394,637	381,894	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,966,173	3,584,279	20
Balance Transferred from Income (433)	394,637	381,894	21
Miscellaneous Credits to Surplus (434)	0	0	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)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,360,810	3,966,173	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
UTILITY OWNED APARTMENT	754	4
UTILITY OWNED RENTAL HOUSE	(5,251)	5
Total (Acct. 418):	(4,497)	
Interest and Dividend Income (419):		
CHECKING ACCOUNT	19,600	6
GENERAL INVESTMENTS	10,404	7
LOCAL GOVERNMENT INVESTMENT POOL	35,767	8
INTEREST ON INVESTMENT	22,770	9
Total (Acct. 419):	88,541	
Miscellaneous Nonoperating Income (421):		
NONE		10
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		11
Total (Acct. 425):	0	
Other Income Deductions (426):		
SPECIAL ASSESSMENT DUES RELATED TO LEGISLATIVE ACTIVITY	205	12
Total (Acct. 426):	205	
Miscellaneous Credits to Surplus (434):		
NONE		13
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		14
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		15
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		16
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

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	234,336	2,045,131	0	0	2,279,467	1	
Less: interdepartmental sales	266	8,619	0	0	8,885	2	
Less: interdepartmental rents	0	0	0	0	0	3	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0			0	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	234,070	2,036,512	0	0	2,270,582		

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	60,255		60,255	1
Electric operating expenses	190,813		190,813	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	8,194		8,194	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	22,577		22,577	19
Total Payroll	281,839	0	281,839	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,501,271	8,119,181	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	5,361,299	5,089,590	2
Net Utility Plant	3,139,972	3,029,591	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	136,238	34,889	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	30,703	25,738	4
Net Nonutility Property	105,535	9,151	
Investment in Municipality (123)	476,764	472,394	5
Other Investments (124)	14,730	17,766	6
Special Funds (125)	0	0	7
Total Other Property and Investments	597,029	499,311	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	655,397	680,469	8
Temporary Cash Investments (132)	1,039,968	593,774	9
Notes Receivable (141)	7,333	9,139	10
Customer Accounts Receivable (142)	130,982	139,667	11
Other Accounts Receivable (143)	49,496	41,624	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	14	13
Receivables from Municipality (145)	28,166	31,404	14
Materials and Supplies (150)	170,125	181,318	15
Prepayments (165)	25,726	23,192	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	2,107,193	1,700,573	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	61,216	0	20
Total Deferred Debits	61,216	0	
Total Assets and Other Debits	5,905,410	5,229,475	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	198,896	198,896	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,360,810	3,966,173	23
Total Proprietary Capital	4,559,706	4,165,069	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	163,388	103,032	28
Payables to Municipality (233)	38,212	37,082	29
Customer Deposits (235)	200	210	30
Taxes Accrued (236)	142,444	142,842	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	110,312	0	33
Total Current and Accrued Liabilities	454,556	283,166	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	98,481	36
Total Deferred Credits	0	98,481	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	891,148	682,759	41
Total Liabilities and Other Credits	5,905,410	5,229,475	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,946,813	0	0	6,407,040	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)				62,288	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)				81,070	7
Utility Plant Acquisition Adjustments (108)				4,060	8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,946,813	0	0	6,554,458	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	495,889	0	0	4,865,410	10
Total Accumulated Provision	495,889	0	0	4,865,410	
Net Utility Plant	1,450,924	0	0	1,689,048	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

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)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	455,690	4,633,900			5,089,590	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	46,908	263,177			310,085	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,709				2,709	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		266			266	10
Other credits (specify):						11
Trade of Utility truck		14,500			14,500	12
Total credits	49,617	277,943	0	0	327,560	13
Debits during year						14
Book cost of plant retired	9,418	46,433			55,851	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	9,418	46,433	0	0	55,851	19
Balance End of Year	495,889	4,865,410	0	0	5,361,299	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Utility owned apartment	34,362			34,362	2
Water chlorinator	527			527	3
UTILITY OWNED HOME		101,349		101,349	4
Total Nonutility Property (121)	34,889	101,349	0	136,238	
Less accum. prov. depr. & amort. (122)	25,738	4,965		30,703	5
Net Nonutility Property	9,151	96,384	0	105,535	

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

Particulars (a)	Amount (b)	
Balance first of year	14	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	14	5
Accounts written off during the year: Others		6
Total accounts written off	14	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	20,191		131,706		151,897	21,280	1
Other					0	137,292	2
Total Electric Utility					151,897	158,572	

Account	Total End of Year	Amount Prior Year	
Electric utility total	151,897	158,572	1
Water utility	18,228	22,746	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	170,125	181,318	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	198,896	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>198,896</u></u>	

BONDS (ACCT. 221)

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)
-----------------------------	----------------------	----------------------------	----------------------	-------------------------------------

NONE

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	142,842	1
Accruals:		
Charged water department expense	31,484	2
Charged electric department expense	140,103	3
Charged sewer department expense	921	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	172,508	
Taxes paid during year:		
County, state and local taxes	142,842	6
Social Security taxes	21,726	7
PSC Remainder Assessment	2,639	8
Other (explain):		
Wisconsin Gross Receipts tax	5,699	9
Total payments and other debits	172,906	
Balance end of year	142,444	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	0	16	16	0	4
Subtotal	0	16	16	0	
Total	0	16	16	0	

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	500,776	181,983	0	0	0	682,759	1
Add credits during year:							
For Services	28,105	1,090				29,195	2
For Mains	138,241					138,241	3
Other (specify):							
FOR HYDRANTS	40,953					40,953	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	708,075	183,073	0	0	0	891,148	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	89,231					89,231	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
PAYMENTS TO CITY FOR DEVELOPMENT	379,140	1
INTEREST ACCRUES ON ABOVE	97,624	2
Total (Acct. 123):	476,764	
Other Investments (124):		
AMOUNT DUE FROM CONTRACTOR, PER PSC	2,587	3
AMOUNT DUE FROM CUMBERLAND BUS GARAGE	12,143	4
Total (Acct. 124):	14,730	
Special Funds (125):		
NONE	0	5
Total (Acct. 125):	0	
Notes Receivable (141):		
AMOUNT DUE FOR FORKLIFT PURCHASE	7,333	6
Total (Acct. 141):	7,333	
Customer Accounts Receivable (142):		
Water	11,993	7
Electric	118,989	8
Sewer (Regulated)		9
Other (specify):		
NONE	0	10
Total (Acct. 142):	130,982	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	38,212	11
Merchandising, jobbing and contract work		12
Other (specify):		
INTEREST DUE ON CD'S	1,134	13
POLE ATTACHMENTS	3,189	14
AMOUNT DUE FROM GAB - FENCE REPAIRS	1,000	15
AMOUNT DUE FROM CUMBERLAND BUS GARAGE	4,022	16
AMOUNT DUE FOR FORKLIFT PURCHASE	197	17
AMOUNT DUE FOR SERVICE INSTALLATION	1,608	18
MISC AMOUNTS DUE	134	19
Total (Acct. 143):	49,496	
Receivables from Municipality (145):		
SEWER REVENUES DUE TO UTILITY FOR BILLING & COLLECTING	2,862	20
AMOUNTS PLACED ON TAX ROLL	2,180	21
ADDITIONAL FIRE PROTECTION DUE TO UTILITY	1,875	22
JOINT METER ALLOCATION	21,246	23

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)
Receivables from Municipality (145):			
MISC AMOUNT DUE	3		24
Total (Acct. 145):			28,166
Prepayments (165):			
PREPAID HEALTH INSURANCE PREMIUMS	5,370		25
PREPAID DENTAL INSURANCE PREMIUMS	553		26
PREPAID LIFE INSURANCE PREMIUMS	417		27
PREPAID BOILER & MACHINERY COVERAGE	12,917		28
PREPAID PROPERTY INSURANCE PREMIUMS	6,469		29
Total (Acct. 165):			25,726
Extraordinary Property Losses (182):			
NONE	0		30
Total (Acct. 182):			0
Other Deferred Debits (183):			
GENERATOR BUILDING	61,216		31
Total (Acct. 183):			61,216
Payables to Municipality (233):			
SEWER BILLINGS DUE TO CITY	38,212		32
Total (Acct. 233):			38,212
Other Deferred Credits (253):			
NONE			33
Total (Acct. 253):			0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,838,199	6,337,637	0	0	8,175,836	1
Materials and Supplies	20,487	155,234	0	0	175,721	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	475,789	4,749,655	0	0	5,225,444	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	604,425	182,528	0	0	786,953	6
Other (specify):						
NONE					0	7
Average Net Rate Base	778,472	1,560,688	0	0	2,339,160	
Net Operating Income	50,814	260,000	0	0	310,814	8
Net Operating Income as a percent of Average Net Rate Base						
	6.53%	16.66%	N/A	N/A	13.29%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	198,896	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,163,491	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,362,387	
Net Income		
Net Income	394,637	5
Percent Return on Proprietary Capital	9.05%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

We purchased a line from Barron Electric in 1999, receiving 4 customers previously on their system. We also filed a letter in early 2000 requesting authorization to amortize amount in account 108.

2. Leaseholder changes.

None

3. Extensions of service.

5 water projects completed in 1999, adding the following: 8" main, hydrants and service laterals

4. Estimated changes in revenues due to rate changes.

Water rate increase effective August 16, 1999 per PSC

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

Authorization to contract an addition filed on November 4, 1999, we received certificate and order dated January 7, 2000.

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Account 418: Improvements done to non utility rental building and home
Account 419: Investments transferred to higher interest bearing accounts

Balance Sheet (Page F-06)

Account 132: Increase due to transferring of investment accounts accumulating higher interest.
Account 123: Monthly payments being made to offset this account.
Account 141: Forklift purchase, payments to be made on a monthly basis.
Account 145: Joint meter allocation lower for 1999 and tax roll higher than prior year.
Account 143: Fence repair amount not paid until year 2000.
Account 121: Property purchased
Account 253: Amounts transferred to correct account #238, per our Auditors
Account 238: Amounts transferred from account 253 per our Auditors

Net Utility Plant (Page F-07)

Account 108: Letter sent to PSC requesting authorization to amortize acquisition amount over a three period, beginning in the year 2000.

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

Account 121: Property purchased, improvements being made

Materials and Supplies (Page F-11)

Water inventory down to less construction being done in 1999 than prior years, less ordering of stock inventory items.

Contributions in Aid of Construction (Account 271) (Page F-18)

5 projects in 1999, paid by City of Cumberland, they collect portion through assessment.

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

Account 253 amounts for vacation and sick leave accumulation coded to correct account, 238.
Account 183: Filed CA in November, 1999, received certificate and order dated January 7, 2000. Will be coding to plant accounts when construction is completed in year 2000.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 4, 2001

Mrs. Lori A. Nyhus, Office Supervisor
Cumberland Municipal Utility
1265 2nd Avenue
P.O. Box 726
Cumberland, WI 54829-0726

1999 Analytical Review DWCCA-1490-ELE

Dear Mrs. Nyhus:

The Public Service Commission has completed their analytical review of your 1999 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. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. George Momchilovich, Commission President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	230,165	1
Total Sales of Water	230,165	
Other Operating Revenues		
Forfeited Discounts (470)	637	2
Miscellaneous Service Revenues (471)	505	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,029	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,171	
Total Operating Revenues	234,336	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	23,989	9
Water Treatment Expenses (630-635)	1	10
Transmission and Distribution Expenses (640-655)	32,751	11
Customer Accounts Expenses (901-904)	12,262	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	36,126	14
Total Operation and Maintenance Expenses	105,129	
Other Operating Expenses		
Depreciation Expense (403)	46,908	15
Amortization Expense (404-407)		16
Taxes (408)	31,485	17
Total Other Operating Expenses	78,393	
Total Operating Expenses	183,522	
NET OPERATING INCOME	50,814	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	15	518	1,299	1
Commercial	2	76	181	2
Industrial				3
Total Unmetered Sales to General Customers (460)	17	594	1,480	
Metered Sales to General Customers (461)				
Residential	773	34,153	75,791	4
Commercial	136	20,481	27,516	5
Industrial	6	102,738	67,976	6
Total Metered Sales to General Customers (461)	915	157,372	171,283	
Private Fire Protection Service (462)	5		1,849	7
Public Fire Protection Service (463)	1		49,904	8
Other Sales to Public Authorities (464)	15	3,318	5,383	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	115	266	12
Total Sales of Water	954	161,399	230,165	

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)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	49,904	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	49,904	
Forfeited Discounts (470):		
Customer late payment charges	637	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	637	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	505	7
Total Miscellaneous Service Revenues (471)	505	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,031	10
Other (specify):		
WRITE OFF ACCOUNTS TO BE CLEARED	(2)	11
Total Other Water Revenues (474)	3,029	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	0	4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	8,718	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	8,619	7
Operation Supplies and Expenses (623)	6,033	8
Maintenance of Pumping Plant (625)	619	9
Total Pumping Expenses	23,989	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	0	10
Chemicals (631)	0	11
Operation Supplies and Expenses (632)	0	12
Maintenance of Water Treatment Plant (635)	1	13
Total Water Treatment Expenses	1	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	7,952	14
Operation Supplies and Expenses (641)	2,110	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	16
Maintenance of Mains (651)	7,218	17
Maintenance of Services (652)	9,553	18
Maintenance of Meters (653)	2,432	19
Maintenance of Hydrants (654)	3,486	20
Maintenance of Other Plant (655)	0	21
Total Transmission and Distribution Expenses	32,751	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,882	22
Accounting and Collecting Labor (902)	7,592	23
Supplies and Expenses (903)	1,788	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	12,262	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	1,921	27
Office Supplies and Expenses (921)	1,472	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	2,568	30
Property Insurance (924)	7,936	31
Injuries and Damages (925)	1,316	32
Employee Pensions and Benefits (926)	9,178	33
Regulatory Commission Expenses (928)	86	34
Miscellaneous General Expenses (930)	4,898	35
Transportation Expenses (933)	5,301	36
Maintenance of General Plant (935)	1,450	37
Total Administrative and General Expenses	36,126	
 Total Operation and Maintenance Expenses	 105,129	

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		30,122	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		921	2
Net property tax equivalent		29,201	
Social Security		2,020	3
PSC Remainder Assessment		264	4
Other (specify): NONE			5
Total tax expense		<u>31,485</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.249900				3
County tax rate	mills		6.497214				4
Local tax rate	mills		8.180000				5
School tax rate	mills		12.510000				6
Voc. school tax rate	mills		1.801868				7
Other tax rate - Local	mills		0.520000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.758982				10
Less: state credit	mills		2.005935				11
Net tax rate	mills		27.753047				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.180000				14
Combined School Tax Rate	mills		14.311868				15
Other Tax Rate - Local	mills		0.520000				16
Total Local & School Tax	mills		23.011868				17
Total Tax Rate	mills		29.758982				18
Ratio of Local and School Tax to Total	dec.		0.773275				19
Total tax net of state credit	mills		27.753047				20
Net Local and School Tax Rate	mills		21.460729				21
Utility Plant, Jan. 1	\$	1,731,282	1,731,282				22
Materials & Supplies	\$	22,746	22,746				23
Subtotal	\$	1,754,028	1,754,028				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,754,028	1,754,028				26
Assessment Ratio	dec.		0.800200				27
Assessed Value	\$	1,403,573	1,403,573				28
Net Local & School Rate	mills		21.460729				29
Tax Equiv. Computed for Current Year	\$	30,122	30,122				30
Tax Equivalent per 1994 PSC Report	\$	29,171					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	30,122					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,046		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)	67,469		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	68,515	0	
PUMPING PLANT			
Land and Land Rights (320)	21,470		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	171,110		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,668		20
Total Pumping Plant	195,248	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,631		23
Total Water Treatment Plant	3,631	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,375		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,046	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)			67,469	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	68,515	
PUMPING PLANT				
Land and Land Rights (320)		(21,470)	0	12
Structures and Improvements (321)		21,470	21,470	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			171,110	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,668	20
Total Pumping Plant	0	0	195,248	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,631	23
Total Water Treatment Plant	0	0	3,631	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,375	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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	57,729		26
Transmission and Distribution Mains (343)	731,307	141,843	27
Fire Mains (344)	0		28
Services (345)	157,677	32,695	29
Meters (346)	107,258	879	30
Hydrants (348)	125,214	42,322	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,185,560	217,739	
GENERAL PLANT			
Land and Land Rights (389)	5,173		33
Structures and Improvements (390)	119,011		34
Office Furniture and Equipment (391)	5,374		35
Computer Equipment (391.1)	22,786	1,636	36
Transportation Equipment (392)	30,073	6,343	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	16,228	928	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	23,025		41
Communication Equipment (397)	5,351		42
SCADA Equipment (397.1)	45,465		43
Miscellaneous Equipment (398)	4,145		44
Other Tangible Property (399)	0		45
Total General Plant	276,631	8,907	
Total utility plant in service directly assignable	1,729,585	226,646	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,729,585	226,646	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			57,729 26
Transmission and Distribution Mains (343)			873,150 27
Fire Mains (344)			0 28
Services (345)			190,372 29
Meters (346)			108,137 30
Hydrants (348)			167,536 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,403,299
GENERAL PLANT			
Land and Land Rights (389)			5,173 33
Structures and Improvements (390)			119,011 34
Office Furniture and Equipment (391)	601		4,773 35
Computer Equipment (391.1)	8,104		16,318 36
Transportation Equipment (392)			36,416 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	713		16,443 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			23,025 41
Communication Equipment (397)			5,351 42
SCADA Equipment (397.1)			45,465 43
Miscellaneous Equipment (398)			4,145 44
Other Tangible Property (399)			0 45
Total General Plant	9,418	0	276,120
Total utility plant in service directly assignable	9,418	0	1,946,813
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	9,418	0	1,946,813

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,644	8,644	1
February			7,395	7,395	2
March			8,570	8,570	3
April			7,898	7,898	4
May			9,341	9,341	5
June			19,639	19,639	6
July			38,793	38,793	7
August			38,735	38,735	8
September			29,980	29,980	9
October			20,274	20,274	10
November			7,854	7,854	11
December			8,763	8,763	12
Total for year	0	0	205,886	205,886	
Less: Measured or estimated water used in main flushing and water treatment during year				3,095	13
Less: Other utility use				613	14
Other utility use explanation:					15
Main breaks, water running to avoid freeze ups					
Water pumped into distribution system				202,178	16
Less: Water sold				161,399	17
Losses and unaccounted for				40,779	18
Percent unaccounted for to the nearest whole percent (%)				20%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,633	21
Date of maximum: 7/30/1999					22
Cause of maximum:					23
Seneca Foods Canning Factory					
Minimum gallons pumped by all methods in any one day during reporting year				228	24
Date of minimum: 2/12/1999					25
Total KWH used for pumping for the year				119,065	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	1st	230	6	118	Yes	1
WELL	3rd	385	24	929	Yes	2
WELL	4th	295	20	319,046	Yes	3
WELL	5th	481	12	243,976	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

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	1ST	3RD	4TH	1
Location	1625 3RD AVENUE	ARCADE & MARSHALL	WASHINGTON & THIRD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1894	1950	1964	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	230	560	670	8
Pump Motor or Standby Engine Mfr	WEST	US MOTOR	WEST	9 10
Year Installed	1951	1950	1966	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	75	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5TH			14
Location	BERDAN & FIFTH			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	JOHNSTON			18
Year Installed	1973			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	610			21
Pump Motor or Standby Engine Mfr	GE			22 23
Year Installed	1973			24
Type	ELECTRIC			25
Horsepower	100			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		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1962		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	95		6
Total capacity in gallons	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	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	1.500	200	0	0	0	200	1
M	D	2.000	544	0	0	0	544	2
A	D	4.000	349	0	0	0	349	3
M	D	4.000	17,978	0	0	0	17,978	4
A	D	6.000	4,097	0	0	0	4,097	5
M	D	6.000	33,073	50	0	0	33,123	6
M	T	6.000	132	0	0	0	132	7
M	D	8.000	28,603	6,116	0	0	34,719	8
M	T	8.000	384	0	0	0	384	9
M	D	10.000	6,140	0	0	0	6,140	10
M	T	10.000	196	0	0	0	196	11
Total Within Municipality			91,696	6,166	0	0	97,862	
Total Utility			91,696	6,166	0	0	97,862	

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	825	0	0	0	825		1
M	1.000	32	50	0	0	82		2
M	1.250	7	0	0	0	7		3
M	1.500	10	9	0	0	19		4
M	2.000	13	0	0	0	13		5
M	3.000	1	0	0	0	1		6
M	4.000	4	0	0	0	4		7
M	8.000	1	0	0	0	1		8
Total Utility		893	59	0	0	952	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	914	0	0	0	914	0	1
0.750	2	0	0	0	2	0	2
1.000	17	1	0	0	18	0	3
1.250	8	0	0	0	8	0	4
1.500	21	0	0	0	21	0	5
2.000	6	1	0	0	7	0	6
3.000	6	0	0	0	6	0	7
4.000	3	0	0	0	3	0	8
8.000	2	0	0	0	2	0	9
Total:	979	2	0	0	981	0	

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	782	101	0	6	1	24	914	1
0.750	0	2	0	0	0	0	2	2
1.000	0	15	0	0	1	2	18	3
1.250	0	8	0	0	0	0	8	4
1.500	0	16	1	3	0	1	21	5
2.000	0	4	1	2	0	0	7	6
3.000	0	2	1	3	0	0	6	7
4.000	0	0	1	1	0	1	3	8
8.000	0	0	1	0	0	1	2	9
Total:	782	148	5	15	2	29	981	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	139	16			155	2
Total Fire Hydrants	139	16	0	0	155	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	60
Number of distribution system valves end of year:	320
Number of distribution valves operated during year:	88

WATER OPERATING SECTION FOOTNOTES

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

Per our Fire Department, no water used for fires outside City limits.

Water Operation & Maintenance Expenses (Page W-05)

620: Loss of employee due to retirement, new employee hired in 2000
622: Cost efficient pumps installed
623: More water sampling needed to be done per DNR regulations
625: Loss of employee due to retirement, new employee hired in 2000
640: Same as 620
651: 2 broken mains, hired Excavating Company to repair
652: Sames as 620
654: Clearing hydrants, markers, more hydrants on system
921: Computer changeover in 1998 making 1998 a higher year
926: Insurance premium rates increased
928: Water rate case
933: Auto insurance correctly coded here
935: Unusual expense in 1998, per 1998 report

Water Utility Plant in Service (Page W-08)

Account 320 & 321 had been previously recorded incorrectly, since our annual report of 1995. The \$21,470 amount should be for account 321, structures & improvements, not 320, Land & land rights.

Pumping and Purchased Water Statistics (Page W-10)

Total KWH used for pumping for the year is lower due to use of energy efficient pumps.

Reservoirs, Standpipes & Water Treatment (Page W-14)

Water treatment plant information should state type of equipment as Wallace Terrain, with no points of application. This is an old system which is in service, but it is not used at this time.

Water Mains (Page W-15)

Water main additions, paid by developers through assessment.

Water Services (Page W-16)

Finaning is contributions by Developers

Meters (Page W-17)

Due to disability retirement of water department employee, no meters were tested in 1999, hiring was done in early 2000 and meters which should have been tested in 1999 were tested in early 2000.

Hydrants and Distribution System Valves (Page W-18)

Hydrants and distribution valves were not operated as much as should be according to the PSC Rules due to an employee retiring and replacement hired in year 2000, we will be sure to operate the remaining ones in early 2000.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	2,037,492	1
Total Sales of Electricity	2,037,492	
Other Operating Revenues		
Forfeited Discounts (450)	3,436	2
Miscellaneous Service Revenues (451)	555	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,189	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	459	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	7,639	
Total Operating Revenues	2,045,131	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,025,428	9
Transmission Expenses (550-553)	3,969	10
Distribution Expenses (560-576)	116,458	11
Customer Accounts Expenses (901-904)	41,038	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	194,958	14
Total Operation and Maintenance Expenses	1,381,851	
Other Expenses		
Depreciation Expense (403)	263,177	15
Amortization Expense (404-407)		16
Taxes (408)	140,103	17
Total Other Expenses	403,280	
Total Operating Expenses	1,785,131	
NET OPERATING INCOME	260,000	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	3,436	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,436	
Miscellaneous Service Revenues (451):		
ELECTRIC RECONNECTS	555	3
Total Miscellaneous Service Revenues (451)	555	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACTS TO TELEPHONE COMPANY & CABLE TV	3,189	5
Total Rent from Electric Property (454)	3,189	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNTS	399	7
NSF CHECK FEES	60	8
Total Other Electric Revenues (456)	459	
Amortization of Construction Grants (457):		
NONE	0	9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	47,564	11
Fuel (539)	37,064	12
Operation Supplies and Expenses (540)	9,375	13
Maintenance of Other Power Production Plant (543)	33,530	14
Total Other Power Generation Expenses	127,533	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	897,895	15
Other Expenses (546)	0	16
Total Other Power Supply Expenses	897,895	
Total Power Production Expenses	1,025,428	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	782	17
Operation Supplies and Expenses (551)	3,187	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)	0	19
Total Transmission Expenses	3,969	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	26,403	20
Line and Station Labor (561)	14,418	21
Line and Station Supplies and Expenses (562)	12,612	22
Street Lighting and Signal System Expenses (565)	6,588	23
Meter Expenses (566)	5,861	24
Customer Installations Expenses (567)	7,616	25
Miscellaneous Distribution Expenses (569)	4,905	26
Maintenance of Structures and Equipment (571)	0	27
Maintenance of Lines (572)	22,654	28
Maintenance of Line Transformers (573)	6,025	29
Maintenance of Street Lighting and Signal Systems (574)	5,202	30
Maintenance of Meters (575)	4,174	31
Maintenance of Miscellaneous Distribution Plant (576)	0	32
Total Distribution Expenses	116,458	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,939	33
Accounting and Collecting Labor (902)	28,660	34
Supplies and Expenses (903)	7,439	35
Uncollectible Accounts (904)	0	36
Total Customer Accounts Expenses	41,038	
SALES EXPENSES		
Sales Expenses (910)	0	37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,764	38
Office Supplies and Expenses (921)	4,417	39
Administrative Expenses Transferred -- Credit (922)	0	40
Outside Services Employed (923)	6,656	41
Property Insurance (924)	26,055	42
Injuries and Damages (925)	5,471	43
Employee Pensions and Benefits (926)	107,663	44
Regulatory Commission Expenses (928)	429	45
Miscellaneous General Expenses (930)	23,875	46
Transportation Expenses (933)	12,103	47
Maintenance of General Plant (935)	2,525	48
Total Administrative and General Expenses	194,958	
 Total Operation and Maintenance Expenses	 1,381,851	

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		112,322	1
Social Security		19,706	2
Wisconsin Gross Receipts Tax		5,699	3
PSC Remainder Assessment		2,376	4
Other (specify): NONE			5
Total tax expense		<u>140,103</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.249900				3
County tax rate	mills		6.497214				4
Local tax rate	mills		8.180000				5
School tax rate	mills		12.510000				6
Voc. school tax rate	mills		1.801868				7
Other tax rate - Local	mills		0.520000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.758982				10
Less: state credit	mills		2.005935				11
Net tax rate	mills		27.753047				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.180000				14
Combined School Tax Rate	mills		14.311868				15
Other Tax Rate - Local	mills		0.520000				16
Total Local & School Tax	mills		23.011868				17
Total Tax Rate	mills		29.758982				18
Ratio of Local and School Tax to Total	dec.		0.773275				19
Total tax net of state credit	mills		27.753047				20
Net Local and School Tax Rate	mills		21.460729				21
Utility Plant, Jan. 1	\$	6,387,896	6,387,896				22
Materials & Supplies	\$	158,572	158,572				23
Subtotal	\$	6,546,468	6,546,468				24
Less: Plant Outside Limits	\$	5,506	5,506				25
Taxable Assets	\$	6,540,962	6,540,962				26
Assessment Ratio	dec.		0.800165				27
Assessed Value	\$	5,233,849	5,233,849				28
Net Local & School Rate	mills		21.460729				29
Tax Equiv. Computed for Current Year	\$	112,322	112,322				30
Tax Equivalent per 1994 PSC Report	\$	128,465					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$	112,322					32 33
Tax equiv. for current year (see note 5)	\$	112,322					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	6,340		18
Structures and Improvements (341)	195,909		19
Fuel Holders, Producers and Accessories (342)	54,200		20
Prime Movers (343)	2,124,217		21
Generators (344)	332,155	40,913	22
Accessory Electric Equipment (345)	392,627		23
Miscellaneous Power Plant Equipment (346)	8,950		24
Total Other Production Plant	3,114,398	40,913	
TRANSMISSION PLANT			
Land and Land Rights (350)	8,076		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			6,340 18
Structures and Improvements (341)	162		195,747 19
Fuel Holders, Producers and Accessories (342)			54,200 20
Prime Movers (343)			2,124,217 21
Generators (344)			373,068 22
Accessory Electric Equipment (345)			392,627 23
Miscellaneous Power Plant Equipment (346)			8,950 24
Total Other Production Plant	162	0	3,155,149
TRANSMISSION PLANT			
Land and Land Rights (350)			8,076 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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	58,895		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	45,427		29
Overhead Conductors and Devices (356)	31,719		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	144,117	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	18,296		34
Structures and Improvements (361)	0		35
Station Equipment (362)	447,384		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	159,147		38
Overhead Conductors and Devices (365)	166,473	8,104	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	529,159	47,401	41
Line Transformers (368)	260,170	55,725	42
Services (369)	128,860		43
Meters (370)	183,938	6,374	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	236,597		47
Total Distribution Plant	2,130,024	117,604	
GENERAL PLANT			
Land and Land Rights (389)	16,137		48
Structures and Improvements (390)	340,282		49
Office Furniture and Equipment (391)	24,240		50
Computer Equipment (391.1)	56,475	4,909	51
Transportation Equipment (392)	143,033	19,028	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	43,632	2,785	54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	222,234		56
Communication Equipment (397)	29,366		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			58,895 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			45,427 29
Overhead Conductors and Devices (356)			31,719 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	144,117
DISTRIBUTION PLANT			
Land and Land Rights (360)			18,296 34
Structures and Improvements (361)			0 35
Station Equipment (362)			447,384 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	595		158,552 38
Overhead Conductors and Devices (365)			174,577 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			576,560 41
Line Transformers (368)			315,895 42
Services (369)	165		128,695 43
Meters (370)	1,293		189,019 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	525		236,072 47
Total Distribution Plant	2,578	0	2,245,050
GENERAL PLANT			
Land and Land Rights (389)			16,137 48
Structures and Improvements (390)			340,282 49
Office Furniture and Equipment (391)	4,374		19,866 50
Computer Equipment (391.1)	13,589		47,795 51
Transportation Equipment (392)	15,926		146,135 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)	4,379		42,038 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)	5,425		216,809 56
Communication Equipment (397)			29,366 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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	4,296		58
Other Tangible Property (399)	0		59
Total General Plant	879,695	26,722	
Total utility plant in service directly assignable	6,268,234	185,239	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	6,268,234	185,239	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			4,296 58
Other Tangible Property (399)			0 59
Total General Plant	43,693	0	862,724
Total utility plant in service directly assignable	46,433	0	6,407,040
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	46,433	0	6,407,040

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.00	5.00	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.00	8.00	5
7.2/12.5 kV (12kV)	0.50	0.50	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV	0.00	1.00	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	16	8
Total	16	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	16	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	5	Thursday	01/07/1999	12:00	2,943	1
February	02	5	Tuesday	02/02/1999	10:00	2,204	2
March	03	5	Monday	03/08/1999	11:00	2,786	3
April	04	5	Monday	04/19/1999	10:00	2,424	4
May	05	5	Wednesday	05/19/1999	10:00	2,676	5
June	06	7	Thursday	06/24/1999	13:00	3,268	6
July	07	9	Friday	07/30/1999	13:00	4,630	7
August	08	8	Monday	08/02/1999	13:00	3,912	8
September	09	8	Tuesday	09/14/1999	11:00	3,636	9
October	10	7	Friday	10/01/1999	12:00	2,718	10
November	11	5	Monday	11/29/1999	12:00	2,655	11
December	12	6	Wednesday	12/22/1999	13:00	2,803	12
Total	75					36,655	

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
------------------------	-----------------

15 minutes integrated	
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ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine	823	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	823	7
Purchases	35,832	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	36,655	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	34,282	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	68	22
Total Used by Company	68	23
Total Sold and Used	34,350	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	2,305	27
Total Energy Losses	2,305	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.2884%	29
Total Disposition of Energy	36,655	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL SALES	RG-1	1,046	8,012	1
Total Sales for Residential Sales		1,046	8,012	
Commercial & Industrial				
COMMERCIAL	CG-1	214	5,054	2
SMALL POWER	CP-1	13	4,452	3
LARGE POWER	CP-2	5	16,207	4
INTERRUPTIBLE	CP-3	1	23	5
INTERDEPARTMENTAL	MP-1	1	119	6
Total Sales for Commercial & Industrial		234	25,855	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	415	7
Total Sales for Public Street & Highway Lighting		1	415	
Sales for Resale				
ELROY, MERRILLAN, DAIRYLAND POWER, LANESBOF	NA-1	4	267	8
Total Sales for Sales for Resale		4	267	
TOTAL SALES FOR ELECTRICITY		1,285	34,549	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		534,541	(43,559)	490,982	1
0	0	534,541	(43,559)	490,982	
		371,844	(27,329)	344,515	2
10,633		262,233	(24,307)	237,926	3
38,099		909,206	(84,572)	824,634	4
196		2,257	(188)	2,069	5
		9,180	(561)	8,619	6
48,928	0	1,554,720	(136,957)	1,417,763	
		45,514	(2,456)	43,058	7
0	0	45,514	(2,456)	43,058	
		85,689		85,689	8
0	0	85,689	0	85,689	
48,928	0	2,220,464	(182,972)	2,037,492	

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	Dairyland Power Coop				1
Point of Delivery	Cumberland				2
Type of Power Purchased (firm, dump, etc.)	Non-firm				3
Voltage at Which Delivered	69				4
Point of Metering	Cumberland Low Side				5
Total of 12 Monthly Maximum Demands -- kW	72,185				6
Average load factor	67.9988%				7
Total Cost of Purchased Power	897,895				8
Average cost per kWh	0.0251				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,892				12
February	2,196				13
March	2,778				14
April	2,418				15
May	2,676				16
June	3,162				17
July	4,014				18
August	3,912				19
September	3,636				20
October	2,718				21
November	2,646				22
December	2,784				23
Total kWh (000)	35,832	0			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	825	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	8,750	7
Date and Hour of Such Maximum Demand	7/30/1999 13	8
Load Factor	0.0108	9
Maximum Net Generation in Any One Day	48,420	10
Date of Such Maximum	6/9/1999	11
Number of Hours Generators Operated	357	12
Maximum Continuous or Dependable Capacity--kW	11,909	13
Is Plant Owned or Leased?		14
Total Production Expenses	126,534	15
Cost per kWh of Net Generation (\$)	153	16
Monthly Net Generation --- kWh (000):		
January	52	17
February	8	18
March	8	19
April	7	20
May	0	21
June	106	22
July	616	23
August	0	24
September	0	25
October	0	26
November	9	27
December	19	28
Total kWh (000)	825	29
Gas Consumed--Therms	622	30
Average Cost per Therm Burned (\$)	622.0000	31
Fuel Oil Consumed Barrels (42 gal.)	1,388	32
Average Cost per Barrel of Oil Burned (\$)	23.6500	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	648	36
Average Cost per Gallon (\$)	5.9200	37
kWh Net Generation per Gallon of Fuel Oil	14	38
kWh Net Generation per Gallon of Lubr. Oil	1270	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Cumberland				1
Unit Identification	1				2
Type of Generation	RECIP				3
kWh Net Generation (000)	825				4
Is Generation Metered or Estimated?	M				5
Is Exciter & Station Use Metered or Estimated?	M				6
60-Minute Maximum Demand--kW (est. if not meas.)	8,591				7
Date and Hour of Such Maximum Demand	7/30/1999 12				8
Load Factor	0.0110				9
Maximum Net Generation in Any One Day	48,420				10
Date of Such Maximum	06/09/1999				11
Number of Hours Generators Operated	357				12
Maximum Continuous or Dependable Capacity--kW	11,909				13
Is Plant Owned or Leased?	O				14
Total Production Expenses	126,534				15
Cost per kWh of Net Generation (\$)	153.3745				16
Monthly Net Generation --- kWh (000):					
January	52				17
February	8				18
March	8				19
April	7				20
May	0				21
June	106				22
July	616				23
August	0				24
September	0				25
October	0				26
November	9				27
December	19				28
Total kWh (000)	825				29
Gas Consumed--Therms	622				30
Average Cost per Therm Burned (\$)	0.6500				31
Fuel Oil Consumed Barrels (42 gal.)	1,388				32
Average Cost per Barrel of Oil Burned (\$)	23.6500				33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons	648				36
Average Cost per Gallon (\$)	5.9200				37
kWh Net Generation per Gallon of Fuel Oil	14				38
kWh Net Generation per Gallon of Lubr. Oil	1,271				39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N				40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal)					52
per kWh Net Generation (\$)					53
					54

STEAM PRODUCTION PLANTS

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

Boilers

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

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)	1
Cumberland	2	1939	Recip.	Buckeye Machine Co.	360	450	1
Cumberland	1	1945	Recip.	Fairbanks Morse	257	1,028	2
Cumberland	4	1954	Recip.	Fairbanks Morse	720	1,920	3
Cumberland	5	1966	Recip.	Fairbanks Morse	720	2,880	4
Cumberland	6	1979	Recip.	Colt Pielstick	514	9,100	5
Cumberland	3	1939	Recip.	Buckeye Machine Co.	360	450	6

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)		
1939	2,300	1	300	375	713	754	1
1945	2,400	35	713	1,000	6,491	7,319	2
1954	2,400	97	1,360	1,700	300	254	3
1966	2,400	155	2,050	2,563	1,360	1,395	4
1979	7,200	534	6,491	8,114	2,050	2,095	5
1939	2,300	2	300	375	300	249	6

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)
NONE							

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)		

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)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	Cumberland					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	7,500					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	8,800					7
Dt and Hr of Such Maximum Demand	07/30/1999					8
	13:00					9
Kwh Output	35,832					10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

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

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	1,477	467	21,926	1
Acquired during year	2	27	2,515	2
Total	1,479	494	24,441	3
Retired during year	31			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,448	494	24,441	6
Number end of year accounted for as follows:				7
In customers' use	1,328	433	22,993	8
In utility's use	20			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	100	61	1,448	12
Total end of year	1,448	494	24,441	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	216	184	1
Other	400	1	1	2
Sodium Vapor	100	6	5	3
Sodium Vapor	150	198	158	4
Sodium Vapor	250	31	43	5
Sodium Vapor	400	21	24	6
Total		473	415	
Ornamental				
Sodium Vapor	150	54	49	7
Total		54	49	
Other				
Incandescent	60	1	1	8
Total		1	1	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

539: More lube used, testing of engines & more generation
543: Additional maintenance to #5 & #6, unusual expenses, including fuel injectors
551: Supplies for shop, not previously recorded here
562: Tools & Digger Derrick Expenses
565: 1998 was an unusually high year
566: Meter testing and the resealing of a large majority of meters
567: Much more locating done in 1999
569: Wire & Bulbs for Christmas decor
573 & 574: 1998 was an unusually high year
921: Computer changeover in 1998 making 1998 an unusually high year
925: City of Cumberland is up to date in billing workman's comp to Utility
928: Generator building
933: Auto insurance properly coded here
935: Unusual expense in 1998

Property Tax Equivalent (Electric) (Page E-05)

Lower in lieu of tax payment is agreed upon between the City of Cumberland and Cumberland Municipal Utility as noted in letters on file at the PSC with prior years reports.

Electric Utility Plant in Service (Page E-06)

344: Generator
367: 1999 was a year of many underground services installed
368: Transformers for stock and a new Super 8 Motel in Cumberland
391 & 391.1: Retirements of obsolete equipment

Sales of Electricity by Rate Schedule (Page E-12)

Interruptible Service is a new rate category
Interdepartmental Sales are down due to the installation of energy efficient pumps in pump houses.
Small commercial sales are down due to 1 customer moving from Small commercial to Interruptible Service and 1 customer moving from Small commercial sales to Small Power.
