



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, 2000

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: 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: utillori@charter.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: UTILITY COMMISSION PRESIDENT

Office Address:

1265 2ND AVENUE
CUMBERLAND, WI 54829

Telephone:

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 54701-3653

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 2/2/2001

Period covered by most recent audit: JANUARY 1, 2000 - DECEMBER 31, 2000

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. § 66.0819 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)	2,465,029	2,279,467	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,636,955	1,486,980	2
Depreciation Expense (403)	317,057	310,085	3
Amortization Expense (404-407)	1,353	0	4
Taxes (408)	173,555	171,588	5
Total Operating Expenses	2,128,920	1,968,653	
Net Operating Income	336,109	310,814	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	336,109	310,814	
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)	(12,226)	(4,497)	9
Interest and Dividend Income (419)	126,505	88,541	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	114,279	84,044	
Total Income	450,388	394,858	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	108	205	13
Total Miscellaneous Income Deductions	108	205	
Income Before Interest Charges	450,280	394,653	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	52,191	0	14
Amortization of Debt Discount and Expense (428)	2,254		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	16	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	54,445	16	
Net Income	395,835	394,637	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,360,810	3,966,173	20
Balance Transferred from Income (433)	395,835	394,637	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)	4,756,645	4,360,810	

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	(3,723)	4
UTILITY OWNED RENTAL HOUSE	(8,503)	5
Total (Acct. 418):	(12,226)	
Interest and Dividend Income (419):		
CHECKING ACCOUNT	33,683	6
GENERAL INVESTMENTS	19,571	7
LOCAL GOVERNMENT INVESTMENT POOL	29,471	8
INTEREST ON INVESTMENT	22,628	9
BOND INTEREST	21,152	10
Total (Acct. 419):	126,505	
Miscellaneous Nonoperating Income (421):		
NONE		11
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		12
Total (Acct. 425):	0	
Other Income Deductions (426):		
SPECIAL ASSESSMENT DUES RELATED TO LEGISLATIVE ACTIVITY	108	13
Total (Acct. 426):	108	
Miscellaneous Credits to Surplus (434):		
NONE		14
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		15
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		16
Total (Acct. 436)--Debit:	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)
Appropriations of Income to Municipal Funds (439):	
NONE	17
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	247,846	2,217,183	0	0	2,465,029	1
Less: interdepartmental sales	314	8,487	0	0	8,801	2
Less: interdepartmental rents	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	1	27			28	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	247,531	2,208,669	0	0	2,456,200	

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	71,599		71,599	1
Electric operating expenses	218,394		218,394	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	266		266	8
Electric utility plant accounts	7,796		7,796	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	34,455		34,455	19
Total Payroll	332,510	0	332,510	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,274,412	8,501,271	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	5,637,694	5,361,299	2
Net Utility Plant	5,636,718	3,139,972	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	144,484	136,238	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	37,511	30,703	4
Net Nonutility Property	106,973	105,535	
Investment in Municipality (123)	474,252	476,764	5
Other Investments (124)	11,694	14,730	6
Special Funds (125)	355,747	0	7
Total Other Property and Investments	948,666	597,029	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,718,608	655,397	8
Temporary Cash Investments (132)	1,278,046	1,039,968	9
Notes Receivable (141)	5,404	7,333	10
Customer Accounts Receivable (142)	158,861	130,982	11
Other Accounts Receivable (143)	65,055	49,496	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	(28)	0	13
Receivables from Municipality (145)	45,554	28,166	14
Materials and Supplies (150)	170,588	170,125	15
Prepayments (165)	31,041	25,726	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	3,473,185	2,107,193	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	99,596	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	61,216	20
Total Deferred Debits	99,596	61,216	
Total Assets and Other Debits	10,158,165	5,905,410	

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)	0		22
Unappropriated Earned Surplus (216)	4,756,645	4,360,810	23
Total Proprietary Capital	4,955,541	4,559,706	
LONG-TERM DEBT			
Bonds (221)	3,775,000	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,775,000	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	187,718	163,388	28
Payables to Municipality (233)	35,960	38,212	29
Customer Deposits (235)	250	200	30
Taxes Accrued (236)	144,971	142,444	31
Interest Accrued (237)	52,191	0	32
Other Current and Accrued Liabilities (238)	112,225	110,312	33
Total Current and Accrued Liabilities	533,315	454,556	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	2,940	0	36
Total Deferred Credits	2,940	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		37
Injuries and Damages Reserve (262)	0		38
Pensions and Benefits Reserve (263)	0		39
Miscellaneous Operating Reserves (265)	0		40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	891,368	891,148	41
Total Liabilities and Other Credits	10,158,164	5,905,410	

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)	1,979,337	0	0	6,509,884	1
Utility Plant Purchased or Sold (102)	0			0	2
Utility Plant in Process of Reclassification (103)	0			0	3
Utility Plant Leased to Others (104)	0			0	4
Property Held for Future Use (105)	0			76,111	5
Completed Construction not Classified (106)	0			0	6
Construction Work in Progress (107)	0			2,706,373	7
Utility Plant Acquisition Adjustments (108)	0			2,707	8
Other Utility Plant Adjustments (109)	0			0	9
Total Utility Plant	1,979,337	0	0	9,295,075	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	530,164	0	0	5,107,530	10
Total Accumulated Provision	530,164	0	0	5,107,530	
Net Utility Plant	1,449,173	0	0	4,187,545	

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	495,889	4,865,410			5,361,299	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	49,025	268,032			317,057	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,778				2,778	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		31,621			31,621	10
Other credits (specify):						11
					0	12
Total credits	51,803	299,653	0	0	351,456	13
Debits during year						14
Book cost of plant retired	17,528	57,533			75,061	15
Cost of removal	0	0			0	16
Other debits (specify):						17
					0	18
Total debits	17,528	57,533	0	0	75,061	19
Balance End of Year	530,164	5,107,530	0	0	5,637,694	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	8,246		109,595	4
Total Nonutility Property (121)	136,238	8,246	0	144,484	
Less accum. prov. depr. & amort. (122)	30,703	6,808		37,511	5
Net Nonutility Property	105,535	1,438	0	106,973	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	28	5
Accounts written off during the year: Others		6
Total accounts written off	28	
Balance end of year	(28)	

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	31,358				31,358	151,897	1
Other			117,256		117,256	0	2
Total Electric Utility					148,614	151,897	

Account	Total End of Year	Amount Prior Year	
Electric utility total	148,614	151,897	1
Water utility	21,974	18,228	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	170,588	170,125	

**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)				
ELECTRIC REVENUE BOND - 2000	2,254	101850	99,596	1
Total			99,596	
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		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)	
2000 ELECTRIC REVENUE BOND	10/01/2000	12/01/2008	5.87%	3,775,000	1
Total Bonds (Account 221):				3,775,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	142,444	1
Accruals:		
Charged water department expense	33,664	2
Charged electric department expense	139,890	3
Charged sewer department expense	905	4
Other (explain):		
none	0	5
Total Accruals and other credits	174,459	
Taxes paid during year:		
County, state and local taxes	142,444	6
Social Security taxes	23,743	7
PSC Remainder Assessment	2,902	8
Other (explain):		
WISCONSIN GROSS RECEIPTS TAX	2,843	9
Total payments and other debits	171,932	
Balance end of year	144,971	

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)					
ELECTRIC REVENUE BONDS - 2000	0	52,191	0	52,191	1
Subtotal	0	52,191	0	52,191	
Advances from Municipality (223)					
NONE	0	0		0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0		0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	0			0	4
Subtotal	0	0	0	0	
Total	0	52,191	0	52,191	

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	708,075	183,073	0	0	0	891,148	1
Add credits during year:							
For Services	0	220				220	2
For Mains	0	0				0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	708,075	183,293	0	0	0	891,368	
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 DUE TO CITY FOR DEVELOPMENT	354,000	1
INTEREST ACCRUED ON ABOVE	120,252	2
Total (Acct. 123):	474,252	
Other Investments (124):		
AMOUNT DUE FROM CONTRACTOR, PER PSC	2,587	3
AMOUNT DUE FROM CUMBERLAND BUS GARAGE	9,107	4
Total (Acct. 124):	11,694	
Special Funds (125):		
200 BOND REDEMPTION RESERVE	355,747	5
Total (Acct. 125):	355,747	
Notes Receivable (141):		
AMOUNT DUE FOR FORKLIFT PURCHASE	5,404	6
Total (Acct. 141):	5,404	
Customer Accounts Receivable (142):		
Water	12,102	7
Electric	146,759	8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	158,861	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	35,960	11
Merchandising, jobbing and contract work		12
Other (specify):		
INTEREST DUE ON CD'S	11,678	13
POLE ATTACHMENTS	5,941	14
AMOUNT DUE FROM CUMBERLAND BUS GARAGE	3,825	15
AMOUNT DUE FROM CEDC	2,338	16
AMOUNT DUE FOR SERVICE INSTALLATION	1,705	17
REFUND DUE FROM HILLTOP ELECTRIC	3,608	18
Total (Acct. 143):	65,055	
Receivables from Municipality (145):		
SEWER REVENUES DUE TO UTILITY FOR BILLING & COLLECTING	2,652	19
AMOUNTS PLACED ON TAX ROLL	1,210	20
ADDITIONAL FIRE PROTECTION DUE FOR YEAR END 2000	232	21
JOINT METER ALLOCATION	25,175	22

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):		
FEMA REIMBURSEMENT	16,285	23
Total (Acct. 145):	45,554	
Prepayments (165):		
PREPAID HEALTH INSURANCE PREMIUMS	7,799	24
PREPAID DENTAL INSURANCE PREMIUMS	676	25
PREPAID LIFE INSURANCE PREMIUMS	450	26
PREPAID BOILER & MACHINERY COVERAGE	16,667	27
PREPAID PROPERTY INSURANCE PREMIUMS	5,449	28
Total (Acct. 165):	31,041	
Extraordinary Property Losses (182):		
NONE		29
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		30
Total (Acct. 183):	0	
Payables to Municipality (233):		
SEWER BILLINGS DUE TO CITY	35,960	31
Total (Acct. 233):	35,960	
Other Deferred Credits (253):		
PUBLIC BENEFITS COLLECTIONS SPECIFIED FOR LOW INCOME	1,220	32
PUBLIC BENEFITS COLLECTIONS SPECIFIED FOR CONSERVATION	1,720	33
Total (Acct. 253):	2,940	

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	1,963,075	6,458,462	0	0	8,421,537	1
Materials and Supplies	20,101	150,255	0	0	170,356	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	513,026	4,986,470	0	0	5,499,496	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	708,075	183,183	0	0	891,258	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	762,075	1,439,064	0	0	2,201,139	
Net Operating Income	28,661	307,448	0	0	336,109	8
Net Operating Income as a percent of Average Net Rate Base						
	3.76%	21.36%	N/A	N/A	15.27%	

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	4,558,727	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	4,757,623	
Net Income		
Net Income	395,835	5
 Percent Return on Proprietary Capital	 8.32%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NO MAJOR SERVICE EXTENSIONS IN YEAR 2000

4. Estimated changes in revenues due to rate changes.

NONE FOR 2000 - WATER RATE INCREASE WENT INTO EFFECT ON AUGUST 16, 1999 PER PESC.

5. Obligations incurred or assumed, excluding commercial paper.

\$3,775,000 ELECTRIC SYSTEM REVENUE BONDS, SERIES 2000: BONDS DATED OCTOBER 1, 2000.

6. Formal proceedings with the Public Service Commission.

AUTHORIZATION TO INSTALL AND PLACE IN SERVICE TWO ADDITIONAL ENGINE-GENERATOR SETS WITH ASSOCIATED 1490-CE-103 EQUIPMENT & A BUILDING CONSTRUCTION ADDITION FILED WITH THE PSC. CERTIFICATE OF AUTHORITY AND ORDER ISSUED BY PSC ON FEBRUARY 19, 2001.

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

CASH & WORKING FUNDS (ACCT 131) INCREASED DUE TO BOND PROCEEDS RECEIVED FOR PROJECT, PAYMENTS MADE IN YEAR 2001.
ACCOUNT 132 INCREASE DUE TO HIGHER INTEREST BEARING INVESTMENTS.
ACCOUNT 123 MONTHLY PAYMENTS BEING MADE TO OFFSET THIS ACCOUNT.
ACCOUNT 141 FORKLIFT PURCHASE, PAYMENTS TO BE MADE ON A MONTHLY BASIS.
ACCOUNT 253 INCLUDES AMOUNT FOR PUBLIC BENEFITS, PLACED IN THIS ACCOUNT PER PSC.

Net Utility Plant (Page F-07)

CONSTRUCTION WORK IN PROGRESS, (ACCT 107) INCREASED DUE TO GENERATOR BUILDING & SUBSTATION UPGRADE PROJECTS NOT COMPLETED UNTIL YEAR 2001.

ACCOUNT 108: LETTER SENT TO PSC IN YEAR 2000 (FOR 1999) REQUESTING TO AUTHORIZE AMORTIZATION ACQUISITION OVER A THREE YEAR PERIOD, AUTHORIZATION GRANTED AND YEAR 2000 WAS FIRST YEAR AMORTIZED.

Identification and Ownership - Contacts (Page iv)

August 29, 2001

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

2000 Analytical Review DWCCA-1490-ELE

Dear Mrs. Nyhus:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comment.

On page W-8, \$858 is reported for retirements to Account 346, Meters. However, corresponding meter units are not reported retired on page W-17. Please adjust meter units in the 2001 annual report, or otherwise explain this matter.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at engele@psc.state.wi.us.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\1490.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	243,252	1
Total Sales of Water	243,252	
Other Operating Revenues		
Forfeited Discounts (470)	790	2
Miscellaneous Service Revenues (471)	642	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,162	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,594	
Total Operating Revenues	247,846	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	27,807	9
Water Treatment Expenses (630-635)	1	10
Transmission and Distribution Expenses (640-655)	61,465	11
Customer Accounts Expenses (901-904)	13,670	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	33,552	14
Total Operation and Maintenance Expenses	136,495	
Other Operating Expenses		
Depreciation Expense (403)	49,025	15
Amortization Expense (404-407)		16
Taxes (408)	33,665	17
Total Other Operating Expenses	82,690	
Total Operating Expenses	219,185	
NET OPERATING INCOME	28,661	

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	519	1,308	1
Commercial	2	75	175	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	17	594	1,483	
Metered Sales to General Customers (461)				
Residential	790	34,668	78,368	4
Commercial	140	22,521	29,957	5
Industrial	5	109,388	72,453	6
Total Metered Sales to General Customers (461)	935	166,577	180,778	
Private Fire Protection Service (462)	5		2,016	7
Public Fire Protection Service (463)	1		52,952	8
Other Sales to Public Authorities (464)	15	3,678	5,709	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	1	163	314	12
Total Sales of Water	974	171,012	243,252	

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)	52,881	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	71	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	52,952	
Forfeited Discounts (470):		
Customer late payment charges	790	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	790	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	545	7
AMOUNTS DUE FOR FINANCE CHARGES ON UNPAID AMTS OWED	97	8
Total Miscellaneous Service Revenues (471)	642	
Rents from Water Property (472):		
NONE		9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,162	11
Other (specify):		
NONE		12
Total Other Water Revenues (474)	3,162	
Amortization of Construction Grants (475):		
NONE		13
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)	9,805	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	8,487	7
Operation Supplies and Expenses (623)	4,599	8
Maintenance of Pumping Plant (625)	4,916	9
Total Pumping Expenses	27,807	
 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)	8,333	14
Operation Supplies and Expenses (641)	6,105	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	16
Maintenance of Mains (651)	22,718	17
Maintenance of Services (652)	10,181	18
Maintenance of Meters (653)	4,653	19
Maintenance of Hydrants (654)	9,475	20
Maintenance of Other Plant (655)	0	21
Total Transmission and Distribution Expenses	61,465	

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)	2,698	22
Accounting and Collecting Labor (902)	8,996	23
Supplies and Expenses (903)	1,976	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	13,670	
SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	2,490	27
Office Supplies and Expenses (921)	1,380	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	3,300	30
Property Insurance (924)	6,586	31
Injuries and Damages (925)	1,421	32
Employee Pensions and Benefits (926)	9,219	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	4,085	35
Transportation Expenses (933)	4,331	36
Maintenance of General Plant (935)	740	37
Total Administrative and General Expenses	33,552	
Total Operation and Maintenance Expenses	136,495	

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		32,890	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		905	2
Net property tax equivalent		31,985	
Social Security		1,390	3
PSC Remainder Assessment		290	4
Other (specify): NONE			5
Total tax expense		<u>33,665</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 § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.280000				3
County tax rate	mills		6.990000				4
Local tax rate	mills		8.480000				5
School tax rate	mills		13.350000				6
Voc. school tax rate	mills		1.890000				7
Other tax rate - Local	mills		0.870000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.860000				10
Less: state credit	mills		1.890000				11
Net tax rate	mills		29.970000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.480000				14
Combined School Tax Rate	mills		15.240000				15
Other Tax Rate - Local	mills		0.870000				16
Total Local & School Tax	mills		24.590000				17
Total Tax Rate	mills		31.860000				18
Ratio of Local and School Tax to Total	dec.		0.771814				19
Total tax net of state credit	mills		29.970000				20
Net Local and School Tax Rate	mills		23.131271				21
Utility Plant, Jan. 1	\$	1,946,811	1,946,811				22
Materials & Supplies	\$	18,228	18,228				23
Subtotal	\$	1,965,039	1,965,039				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,965,039	1,965,039				26
Assessment Ratio	dec.		0.723600				27
Assessed Value	\$	1,421,902	1,421,902				28
Net Local & School Rate	mills		23.131271				29
Tax Equiv. Computed for Current Year	\$	32,890	32,890				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)	\$	32,890					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)	0		12
Structures and Improvements (321)	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	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)			0 12
Structures and Improvements (321)			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)	873,150	138	27
Fire Mains (344)	0		28
Services (345)	190,372		29
Meters (346)	108,137	5,531	30
Hydrants (348)	167,536	16,723	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,403,299	22,392	
GENERAL PLANT			
Land and Land Rights (389)	5,173		33
Structures and Improvements (390)	119,011		34
Office Furniture and Equipment (391)	4,773		35
Computer Equipment (391.1)	16,318	9,305	36
Transportation Equipment (392)	36,416	10,890	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	16,443	1,837	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	23,025	5,453	41
Communication Equipment (397)	5,351		42
SCADA Equipment (397.1)	45,465		43
Miscellaneous Equipment (398)	4,145	175	44
Other Tangible Property (399)	0		45
Total General Plant	276,120	27,660	
Total utility plant in service directly assignable	1,946,813	50,052	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,946,813	50,052	

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)	175		873,113 27
Fire Mains (344)			0 28
Services (345)	1,235		189,137 29
Meters (346)	858		112,810 30
Hydrants (348)	4,362		179,897 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	6,630	0	1,419,061
GENERAL PLANT			
Land and Land Rights (389)			5,173 33
Structures and Improvements (390)			119,011 34
Office Furniture and Equipment (391)	149		4,624 35
Computer Equipment (391.1)	3,762		21,861 36
Transportation Equipment (392)	6,850		40,456 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			18,280 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			28,478 41
Communication Equipment (397)			5,351 42
SCADA Equipment (397.1)			45,465 43
Miscellaneous Equipment (398)	137		4,183 44
Other Tangible Property (399)			0 45
Total General Plant	10,898	0	292,882
Total utility plant in service directly assignable	17,528	0	1,979,337
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	17,528	0	1,979,337

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			10,337	10,337	1
February			10,130	10,130	2
March			9,546	9,546	3
April			9,109	9,109	4
May			10,029	10,029	5
June			24,288	24,288	6
July			36,961	36,961	7
August			48,018	48,018	8
September			38,820	38,820	9
October			8,953	8,953	10
November			7,304	7,304	11
December			8,875	8,875	12
Total for year	0	0	222,370	222,370	
Less: Measured or estimated water used in main flushing and water treatment during year				3,573	13
Less: Other utility use				2,252	14
Other utility use explanation:					15
MAIN BREAKS, WATER RUNNING TO AVOID FREEZE UPS, WATER RUNNING TO CLEAR DIRTY WATER					
Water pumped into distribution system				216,545	16
Less: Water sold				171,012	17
Losses and unaccounted for				45,533	18
Percent unaccounted for to the nearest whole percent (%)				21%	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				2,053	21
Date of maximum: 9/1/2000					22
Cause of maximum:					23
Seneca Foods Canning Factory					
Minimum gallons pumped by all methods in any one day during reporting year				131	24
Date of minimum: 11/30/2000					25
Total KWH used for pumping for the year				108,466	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	40,709	Yes	1
WELL	3rd	385	24	69	Yes	2
WELL	4th	295	20	219,286	Yes	3
WELL	5th	481	12	347,508	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	33,123	20	20	0	33,123	6
M	T	6.000	132	0	0	0	132	7
M	D	8.000	34,719	0	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			97,862	20	20	0	97,862	
Total Utility			97,862	20	20	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	2	0	823		1
M	1.000	82	0	0	0	82		2
M	1.250	7	0	0	0	7		3
M	1.500	19	0	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		952	0	2	0	950	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	16	1
0.750	2	0	0	0	2	0	2
1.000	18	0	0	0	18	1	3
1.250	8	0	0	0	8	0	4
1.500	21	0	0	0	21	7	5
2.000	7	0	0	0	7	3	6
3.000	6	2	0	0	8	6	7
4.000	3	1	0	0	4	2	8
8.000	2	0	0	0	2	1	9
Total:	981	3	0	0	984	36	

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	796	101	0	6	1	10	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	15	1	3	0	2	21	5
2.000	0	4	1	2	0	0	7	6
3.000	0	2	1	3	0	2	8	7
4.000	0	0	1	1	0	2	4	8
8.000	0	0	1	0	0	1	2	9
Total:	796	147	5	15	2	19	984	

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	155	8	2		161	2
Total Fire Hydrants	155	8	2	0	161	
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:	85
Number of distribution system valves end of year:	320
Number of distribution valves operated during year:	88

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

623: ACCOUNT UNUSUALLY HIGH IN 1999 DUE TO DNR SAMPLING DONE, NOT AN EVERY YEAR EXPENSE.
625: LABOR INCREASED DUE TO NEW EMPLOYEE HIRED IN FEBRUARY, 2000.
640: LABOR INCREASED DUE TO NEW EMPLOYEE HIRED IN FEBRUARY, 2000.
641: SUPPLIES NEEDED BY NEW HIRED EMPLOYEE
651: MAIN BREAKS - HIRED EXCAVATING COMPANY TO ASSIST WITH REPAIR
652: LABOR INCREASED DUE TO NEW EMPLOYEE HIRED IN FEBRUARY, 2000.
653: NEW EMPLOYEE - LABOR COSTS
654: HYDRANTS HIT & REPAIRED
920: COMMISSIONER'S RECEIVED PAY INCREASE IN YEAR 2000
923: ENGINEERING & MAPPING SERVICES
928: SIMPLIFIED RATE CASE COSTS

Water Utility Plant in Service (Page W-08)

346: METERS FOR STOCK AND PLACED IN SERVICE
348: 6 NEW HYDRANTS PLACED IN SERVICE IN YEAR 2000
391.1: COMPUTER SYSTEM UPGRADE, OLD SYSTEM RETIRED
392: 2000 FORD EXCURSION & TRAILER PURCHASED - WINDSTAR RETIRED
394: LAWN MOWER, SNOW PLOW & SNOW BLOWER
396: CRANE & FORKLIFT PURCHASED

Pumping and Purchased Water Statistics (Page W-10)

TOTAL KWH USED FOR PUMPING INCREASED IN YEAR 2000 - PUMPS REPAIRED

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 IS NOT USED AT THIS TIME.

Water Mains (Page W-15)

WATER MAIN ADDITIONS - REPLACEMENT OF DAMAGED MAIN BY UTILITY, PAID BY UTILITY.

Hydrants and Distribution System Valves (Page W-18)

AT LEAST 1/2 OF HYDRANTS WERE NOT OPERATED DURING THE YEAR 2000 AS NEW EMPLOYEE BEGAN IN YEAR 2000 & OPERATED AS MANY AS POSSIBLE DURING FIRST YEAR OF EMPLOYMENT. HE WILL BE OPERATING MORE THAN 1/2 IN YEAR 2001.

DISTRIBUTION VALVES OPERATED - SAME EXPLANATION AS ABOVE.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	2,181,932	1
Total Sales of Electricity	2,181,932	
Other Operating Revenues		
Forfeited Discounts (450)	4,291	2
Miscellaneous Service Revenues (451)	505	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	5,942	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	24,513	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	35,251	
Total Operating Revenues	2,217,183	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,117,295	9
Transmission Expenses (550-553)	2,049	10
Distribution Expenses (560-576)	122,245	11
Customer Accounts Expenses (901-904)	48,586	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	210,285	14
Total Operation and Maintenance Expenses	1,500,460	
Other Expenses		
Depreciation Expense (403)	268,032	15
Amortization Expense (404-407)	1,353	16
Taxes (408)	139,890	17
Total Other Expenses	409,275	
Total Operating Expenses	1,909,735	
NET OPERATING INCOME	307,448	

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	4,291	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	4,291	
Miscellaneous Service Revenues (451):		
ELECTRIC RECONNECTIONS	505	3
Total Miscellaneous Service Revenues (451)	505	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACTS TO TELEPHONE & CABLE COMPANIES	5,942	5
Total Rent from Electric Property (454)	5,942	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNTS	294	7
NSF FEES	100	8
PEFCA REIMBURSEMENT	24,119	9
Total Other Electric Revenues (456)	24,513	
Amortization of Construction Grants (457):		
NONE		10
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)	0	1
Fuel (501)	0	2
Operation Supplies and Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Maintenance of Steam Production Plant (506)	0	6
Total Steam Power Generation Expenses	0	
 HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)	0	7
Water for Power (531)	0	8
Operation Supplies and Expenses (532)	0	9
Maintenance of Hydraulic Production Plant (535)	0	10
Total Hydraulic Power Generation Expenses	0	
 OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	52,949	11
Fuel (539)	47,254	12
Operation Supplies and Expenses (540)	13,713	13
Maintenance of Other Power Production Plant (543)	43,692	14
Total Other Power Generation Expenses	157,608	
 OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	959,687	15
Other Expenses (546)	0	16
Total Other Power Supply Expenses	959,687	
Total Power Production Expenses	1,117,295	
 TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	0	17
Operation Supplies and Expenses (551)	2,049	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	2,049	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	30,937	20
Line and Station Labor (561)	15,512	21
Line and Station Supplies and Expenses (562)	12,674	22
Street Lighting and Signal System Expenses (565)	6,007	23
Meter Expenses (566)	3,786	24
Customer Installations Expenses (567)	8,847	25
Miscellaneous Distribution Expenses (569)	3,174	26
Maintenance of Structures and Equipment (571)	0	27
Maintenance of Lines (572)	26,580	28
Maintenance of Line Transformers (573)	5,615	29
Maintenance of Street Lighting and Signal Systems (574)	4,773	30
Maintenance of Meters (575)	4,340	31
Maintenance of Miscellaneous Distribution Plant (576)	0	32
Total Distribution Expenses	122,245	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,393	33
Accounting and Collecting Labor (902)	31,540	34
Supplies and Expenses (903)	11,653	35
Uncollectible Accounts (904)	0	36
Total Customer Accounts Expenses	48,586	
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)	7,469	38
Office Supplies and Expenses (921)	4,344	39
Administrative Expenses Transferred -- Credit (922)	0	40
Outside Services Employed (923)	29,549	41
Property Insurance (924)	18,965	42
Injuries and Damages (925)	4,583	43
Employee Pensions and Benefits (926)	113,129	44
Regulatory Commission Expenses (928)	5,502	45
Miscellaneous General Expenses (930)	17,661	46
Transportation Expenses (933)	7,781	47
Maintenance of General Plant (935)	1,302	48
Total Administrative and General Expenses	210,285	
 Total Operation and Maintenance Expenses	 1,500,460	

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		112,083	1
Social Security		22,352	2
Wisconsin Gross Receipts Tax		2,843	3
PSC Remainder Assessment		2,612	4
Other (specify): NONE			5
Total tax expense		139,890	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.280000				3
County tax rate	mills		6.990000				4
Local tax rate	mills		8.480000				5
School tax rate	mills		13.350000				6
Voc. school tax rate	mills		1.890000				7
Other tax rate - Local	mills		0.870000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.860000				10
Less: state credit	mills		1.890000				11
Net tax rate	mills		29.970000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.480000				14
Combined School Tax Rate	mills		15.240000				15
Other Tax Rate - Local	mills		0.870000				16
Total Local & School Tax	mills		24.590000				17
Total Tax Rate	mills		31.860000				18
Ratio of Local and School Tax to Total	dec.		0.771814				19
Total tax net of state credit	mills		29.970000				20
Net Local and School Tax Rate	mills		23.131271				21
Utility Plant, Jan. 1	\$	6,550,395	6,550,395				22
Materials & Supplies	\$	151,897	151,897				23
Subtotal	\$	6,702,292	6,702,292				24
Less: Plant Outside Limits	\$	5,506	5,506				25
Taxable Assets	\$	6,696,786	6,696,786				26
Assessment Ratio	dec.		0.723600				27
Assessed Value	\$	4,845,794	4,845,794				28
Net Local & School Rate	mills		23.131271				29
Tax Equiv. Computed for Current Year	\$	112,089	112,089				30
Tax Equivalent per 1994 PSC Report	\$	128,465					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$	112,083					32 33
Tax equiv. for current year (see note 5)	\$	112,083					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)	195,747		19
Fuel Holders, Producers and Accessories (342)	54,200	8,845	20
Prime Movers (343)	2,124,217		21
Generators (344)	373,068	1,473	22
Accessory Electric Equipment (345)	392,627		23
Miscellaneous Power Plant Equipment (346)	8,950		24
Total Other Production Plant	3,155,149	10,318	
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)			195,747 19
Fuel Holders, Producers and Accessories (342)			63,045 20
Prime Movers (343)			2,124,217 21
Generators (344)			374,541 22
Accessory Electric Equipment (345)			392,627 23
Miscellaneous Power Plant Equipment (346)			8,950 24
Total Other Production Plant	0	0	3,165,467
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	22,321	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	22,321	
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)	158,552	12,561	38
Overhead Conductors and Devices (365)	174,577		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	576,560	11,122	41
Line Transformers (368)	315,895	3,929	42
Services (369)	128,695		43
Meters (370)	189,019	9,702	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	236,072		47
Total Distribution Plant	2,245,050	37,314	
GENERAL PLANT			
Land and Land Rights (389)	16,137		48
Structures and Improvements (390)	340,282		49
Office Furniture and Equipment (391)	19,866		50
Computer Equipment (391.1)	47,795	27,915	51
Transportation Equipment (392)	146,135	32,670	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	42,038	12,953	54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	216,809	16,362	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)			81,216 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	166,438
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)	1,885		169,228 38
Overhead Conductors and Devices (365)			174,577 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			587,682 41
Line Transformers (368)	1,273		318,551 42
Services (369)	828		127,867 43
Meters (370)	664		198,057 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	493		235,579 47
Total Distribution Plant	5,143	0	2,277,221
GENERAL PLANT			
Land and Land Rights (389)			16,137 48
Structures and Improvements (390)			340,282 49
Office Furniture and Equipment (391)	449		19,417 50
Computer Equipment (391.1)	11,286		64,424 51
Transportation Equipment (392)	40,244		138,561 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			54,991 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			233,171 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	524	58
Other Tangible Property (399)	0		59
Total General Plant	862,724	90,424	
Total utility plant in service directly assignable	6,407,040	160,377	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	6,407,040	160,377	

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)	411		4,409 58
Other Tangible Property (399)			0 59
Total General Plant	52,390	0	900,758
Total utility plant in service directly assignable	57,533	0	6,509,884
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	57,533	0	6,509,884

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)	0.00	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	0 2
Nonfarm Customers	0 3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	0 7
Nonfarm	15 8
Total	15 9
Customers served at other than rural rates:	10
Farm	0 11
Nonfarm	0 12
Total	0 13
Total customers on rural lines at end of year	15 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	6	Thursday	01/06/2000	12:00	3,094	1
February	02	6	Wednesday	02/02/2000	10:00	2,882	2
March	03	5	Thursday	03/16/2000	09:00	2,697	3
April	04	5	Monday	04/24/2000	11:00	2,452	4
May	05	5	Wednesday	05/24/2000	12:00	2,909	5
June	06	7	Tuesday	06/20/2000	14:00	3,390	6
July	07	8	Wednesday	07/12/2000	11:00	4,248	7
August	08	8	Monday	08/14/2000	13:00	4,978	8
September	09	8	Thursday	09/07/2000	11:00	3,801	9
October	10	6	Tuesday	10/17/2000	12:00	2,576	10
November	11	6	Tuesday	11/07/2000	12:00	2,779	11
December	12	6	Tuesday	12/19/2000	12:00	3,533	12
Total	76					39,339	

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

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam	0	1
Nuclear Steam	0	2
Hydraulic	0	3
Internal Combustion Turbine	753	4
Internal Combustion Reciprocating	0	5
Non-Conventional (wind, photovoltaic, etc.)	0	6
Total Generation	753	7
Purchases	38,276	8
Interchanges:		
In (gross)	0	9
Out (gross)	0	10
Net	0	11
Transmission for/by others (wheeling):		
Received	0	12
Delivered	0	13
Net	0	14
Total Source of Energy	39,029	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	36,388	18
Sales For Resale	0	19
Energy Used by the Company (excluding station use):		
Electric Utility	35	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	70	22
Total Used by Company	105	23
Total Sold and Used	36,493	24
Energy Losses:		
Transmission Losses (if applicable)	0	26
Distribution Losses	2,536	27
Total Energy Losses	2,536	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.4977%	29
Total Disposition of Energy	39,029	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	1,058	8,201	1
Total Sales for Residential Sales		1,058	8,201	
Commercial & Industrial				
COMMERCIAL	CG-1	216	5,250	2
SMALL POWER	CP-1	13	4,649	3
LARGE POWER	CP-2	5	17,706	4
INTERRUPTIBLE	CP-3	1	60	5
INTERDEPARTMENTAL	MP-1	1	116	6
Total Sales for Commercial & Industrial		236	27,781	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	406	7
Total Sales for Public Street & Highway Lighting		1	406	
Sales for Resale				
ELROY, ARCADIA, DAIRYLAND POWER, LANESBORO	NA-1	4	153	8
Total Sales for Sales for Resale		4	153	
TOTAL SALES FOR ELECTRICITY		1,299	36,541	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	546,968	(45,741)	501,227	1
0	0	546,968	(45,741)	501,227	
0	0	385,965	(29,103)	356,862	2
11,083	0	273,449	(25,689)	247,760	3
42,566	0	990,141	(90,401)	899,740	4
401	0	6,357	(345)	6,012	5
0	0	8,740	(253)	8,487	6
54,050	0	1,664,652	(145,791)	1,518,861	
0	0	46,174	(2,473)	43,701	7
0	0	46,174	(2,473)	43,701	
0	0	118,143		118,143	8
0	0	118,143	0	118,143	
54,050	0	2,375,937	(194,005)	2,181,932	

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	73,873				6
Average load factor	70.9771%				7
Total Cost of Purchased Power	959,687				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	2,994				12
February	2,768				13
March	2,786				14
April	2,590				15
May	2,748				16
June	3,426				17
July	4,260				18
August	4,614				19
September	3,726				20
October	2,737				21
November	2,736				22
December	2,891				23
Total kWh (000)	38,276	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)	753	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	8,400	7
Date and Hour of Such Maximum Demand	8/14/2000 13	8
Load Factor	0.0102	9
Maximum Net Generation in Any One Day	125,320	10
Date of Such Maximum	8/31/2000	11
Number of Hours Generators Operated	289	12
Maximum Continuous or Dependable Capacity--kW	11,909	13
Is Plant Owned or Leased?		14
Total Production Expenses	157,607	15
Cost per kWh of Net Generation (\$)	209	16
Monthly Net Generation --- kWh (000):		
January	22	17
February	14	18
March	3	19
April	4	20
May	17	21
June	0	22
July	0	23
August	196	24
September	9	25
October	3	26
November	61	27
December	424	28
Total kWh (000)	753	29
Gas Consumed--Therms	4,527	30
Average Cost per Therm Burned (\$)	4,527.0000	31
Fuel Oil Consumed Barrels (42 gal.)	1,145	32
Average Cost per Barrel of Oil Burned (\$)	36.0900	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	435	36
Average Cost per Gallon (\$)	5.8500	37
kWh Net Generation per Gallon of Fuel Oil	16	38
kWh Net Generation per Gallon of Lubr. Oil	1731	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)	753			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.)	8,490			7
Date and Hour of Such Maximum Demand	8/31/2000 14			8
Load Factor	0.0101			9
Maximum Net Generation in Any One Day	125,320			10
Date of Such Maximum	08/31/2000			11
Number of Hours Generators Operated	289			12
Maximum Continuous or Dependable Capacity--kW	11,909			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	157,607			15
Cost per kWh of Net Generation (\$)	209.3054			16
Monthly Net Generation --- kWh (000):				
January	22			17
February	14			18
March	3			19
April	4			20
May	17			21
June	0			22
July	0			23
August	196			24
September	9			25
October	3			26
November	61			27
December	424			28
Total kWh (000)	753			29
Gas Consumed--Therms	4,527			30
Average Cost per Therm Burned (\$)	0.7500			31
Fuel Oil Consumed Barrels (42 gal.)	1,145			32
Average Cost per Barrel of Oil Burned (\$)	36.0900			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	435			36
Average Cost per Gallon (\$)	5.8500			37
kWh Net Generation per Gallon of Fuel Oil	16			38
kWh Net Generation per Gallon of Lubr. Oil	1,731			39
Does plant produce steam for heating or other purposes in addition to elec. generation?				40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)				54

STEAM PRODUCTION PLANTS

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

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)	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

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	
1945	2,400	22	713	1,000	6,491	7,319	
1954	2,400	62	1,360	1,700	300	254	
1966	2,400	149	2,050	2,563	1,360	1,395	
1979	7,200	519	6,491	8,114	2,050	2,095	
1939	2,300	1	300	375	300	249	

1

2

3

4

5

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	8,400					7
Dt and Hr of Such Maximum Demand	08/14/2000					8
	13:00					9
Kwh Output	39,339					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	1,448	494	24,441	1
Acquired during year	98	15	165	2
Total	1,546	509	24,606	3
Retired during year	18	6	87	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,528	503	24,519	6
Number end of year accounted for as follows:				7
In customers' use	1,340	442	23,071	8
In utility's use	23	0	0	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	165	61	1,448	12
Total end of year	1,528	503	24,519	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	181	1
Other	400	1	1	2
Sodium Vapor	100	6	4	3
Sodium Vapor	150	198	154	4
Sodium Vapor	250	31	42	5
Sodium Vapor	400	21	24	6
Total		473	406	
Ornamental				
Sodium Vapor	150	54	46	7
Total		54	46	
Other				
Incandescent	60	1	1	8
Total		1	1	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

539: INCREASE DUE TO ADDITIONAL GENERATION IN YEAR 2000, COST OF FUEL INCREASED.
543: LABOR COSTS - TEMPORARY EMPLOYEE HIRED FOR MAINTENANCE
545: COST OF POWER INCREASED
560: LABOR COSTS INCREASED - LABOR DISTRIBUTION CHANGED OVER YEAR
566: ADDITIONAL METER TESTING DONE IN YEAR 2000
572: STORM DAMAGE REPAIRS
903: ADDED EXPENSES DUE TO COMPUTER SYSTEM CHANGEOVER, NEW BILLING & COLLECTING SUPPLIES & MATERIAL NEEDED.
920: COMMISSIONER'S RECEIVED A PAY INCREASE IN YEAR 2000
923: FEES FOR INSPECTING ENGINES, POLE ATTACHMENT NEGOTIATIONS, LOAD CAPACITY REVIEW
924: ADDITIONAL COVERAGE REQUIRED DUE TO INCREASE IN BUILDING
926: HEALTH INSURANCE PREMIUMS INCREASED
928: CA COSTS
930: COURSE FEES & EXPENSES, UNUSUAL EXPENSE

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)

342: 100 GALLON TANK & PUMP/MOTOR
344: KEEP WARM SYSTEM
353: PUMPS & PIPING FOR STATION USE
364: POLES REPLACED & 3 POLES ADDED
367: 4 UNDERGROUND SERVICES INSTALLED
368: TRANSFORMERS ADDED TO STOCK
370: METERS ADDED TO STOCK
391.1: COMPUTER SYSTEM UPGRADE, BILLING, CASH RECEIPTING, ACCOUNTS PAYABLE, ACCOUNTS RECEIVABLE, PAYROLL, ETC. OLD SYSTEM RETIRED
392: FORD EXCURSION & TRAILER PURCHASED, WINDSTART AND F250 RETIRED
394: METER TESTING EQUIPMENT, LAWN MOWER, SNOW PLOW & SNOW BLOWER
396: CRANE & FORKLIFT PURCHASED
