



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, 1997

**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 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:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

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

Name: VIRCHOW, KRAUSE & COMPANY

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY

205 E. GRAND AVENUE
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 1/26/1998

Period covered by most recent audit: January 1 - December 31, 1997

IDENTIFICATION AND OWNERSHIP

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 DAVID STEINBURG, COMMISSIONER
 - MR HUBERT THOE, COMMISSIONER
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

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)	2,172,522	2,136,321	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,404,438	1,435,635	2
Depreciation Expense (403)	287,556	260,047	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	165,569	179,650	5
Total Operating Expenses	1,857,563	1,875,332	
Net Operating Income	314,959	260,989	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	314,959	260,989	
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)	(2,051)	1,614	9
Interest and Dividend Income (419)	121,508	112,500	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	119,457	114,114	
Total Income	434,416	375,103	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	434,416	375,103	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	26,617	73,542	14
Amortization of Debt Discount and Expense (428)	9,597	1,952	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	4	2	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	36,218	75,496	
Net Income	398,198	299,607	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,186,081	2,731,938	20
Balance Transferred from Income (433)	398,198	299,607	21
Miscellaneous Credits to Surplus (434)	0	154,536	22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	3,584,279	3,186,081	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
Utility owned apartment	(2,051)	4
Total (Acct. 418):	(2,051)	
Interest and Dividend Income (419):		
Checking account	17,360	5
General investments	12,977	6
Local Government Investment Pool	18,104	7
Reserve fund	22,004	8
Interest on Investment	51,063	9
Total (Acct. 419):	121,508	
Miscellaneous Nonoperating Income (421):		
NONE	0	10
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	11
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	12
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	13
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	14
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	15
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	16
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0			0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0			0	2
Payroll	0	0			0	3
Materials	0	0			0	4
Taxes	0	0			0	5
Other (list by major classes):						
NONE	0	0			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	228,634	1,943,888	0	0	2,172,522	1
Less: interdepartmental sales	245	9,757	0		10,002	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	228,389	1,934,131	0	0	2,162,520	

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	63,179		63,179	1
Electric operating expenses	198,982		198,982	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	1,224		1,224	8
Electric utility plant accounts	14,805		14,805	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	18,249		18,249	19
Total Payroll	296,439	0	296,439	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,909,822	7,361,476	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,837,339	4,575,376	2
Net Utility Plant	3,072,483	2,786,100	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	34,889	34,889	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	22,922	20,106	4
Net Nonutility Property	11,967	14,783	
Investment in Municipality (123)	515,997	459,364	5
Other Investments (124)	20,801	2,587	6
Special Funds (125)	0	782,056	7
Total Other Property and Investments	548,765	1,258,790	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	228,082	460,092	8
Temporary Cash Investments (132)	566,320	732,029	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	152,648	151,825	11
Other Accounts Receivable (143)	40,966	43,314	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	33,465	30,960	14
Materials and Supplies (150)	186,538	127,016	15
Prepayments (165)	17,381	18,199	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,225,400	1,563,435	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	9,597	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	17,099	20
Total Deferred Debits	0	26,696	
Total Assets and Other Debits	4,846,648	5,635,021	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	198,896	198,896	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,584,279	3,186,081	23
Total Proprietary Capital	3,783,175	3,384,977	
LONG-TERM DEBT			
Bonds (221)		1,010,000	24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	0	1,010,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	114,686	287,081	28
Payables to Municipality (233)	36,407	36,440	29
Customer Deposits (235)	158	163	30
Taxes Accrued (236)	142,071	152,971	31
Interest Accrued (237)	0	5,323	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	293,322	481,978	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	89,677	81,276	36
Total Deferred Credits	89,677	81,276	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	680,474	676,790	41
Total Liabilities and Other Credits	4,846,648	5,635,021	

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)	1,618,610	0	0	6,219,405	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)				67,207	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	0			4,600	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,618,610	0	0	6,291,212	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	423,402	0	0	4,413,937	10
Total Accumulated Provision	423,402	0	0	4,413,937	
Net Utility Plant	1,195,208	0	0	1,877,275	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	402,310	4,173,067			4,575,377	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	38,593	248,963			287,556	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,474				2,474	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	15,400	350			15,750	10
Other credits (specify):						11
					0	12
Total credits	56,467	249,313	0	0	305,780	13
Debits during year						14
Book cost of plant retired	35,375	8,443			43,818	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	35,375	8,443	0	0	43,818	19
Balance End of Year	423,402	4,413,937	0	0	4,837,339	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	1
Other (specify):					
Utility owned apartment	34,362	0	0	34,362	2
Water chlorinator	527	0	0	527	3
Total Nonutility Property (121)	34,889	0	0	34,889	
Less accum. prov. depr. & amort. (122)	20,106	2,816		22,922	4
 Net Nonutility Property	 14,783	 (2,816)	 0	 11,967	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	32,466				32,466	31,422	1
Other			132,226		132,226	72,795	2
Total Electric Utility					164,692	104,217	

Account	Total End of Year	Amount Prior Year	
Electric utility total	164,692	104,217	1
Water utility	21,846	22,799	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	186,538	127,016	

**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 bond issue	9,597	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE				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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	152,971	1
Accruals:		
Charged water department expense	30,501	2
Charged electric department expense	135,069	3
Charged sewer department expense	895	4
Other (explain):		
NONE		5
Total Accruals and other credits	166,465	
Taxes paid during year:		
County, state and local taxes	152,971	6
Social Security taxes	21,324	7
PSC Remainder Assessment	3,070	8
Other (explain):		
NONE		9
Total payments and other debits	177,365	
Balance end of year	142,071	

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 mortgage revenue bonds	5,323	26,617	31,940	0	1
Subtotal	5,323	26,617	31,940	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	0	4	4	0	4
Subtotal	0	4	4	0	
Total	5,323	26,621	31,944	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	498,761	178,029				676,790	1
Add credits during year:							
For Services	565	3,119				3,684	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	499,326	181,148	0	0	0	680,474	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	89,231					89,231	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
Payments to City for development	464,934	1
Interest accrued on above	51,063	2
Total (Acct. 123):	515,997	
Other Investments (124):		
Amount due from contractor, per PSC	2,587	3
Amount due from Cumberland Bus Garage	18,214	4
Total (Acct. 124):	20,801	
Special Funds (125):		
NONE		5
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,701	7
Electric	139,947	8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	152,648	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	36,407	11
Merchandising, jobbing and contract work		12
Other (specify):		
Interest due on CD's	1,328	13
Pole Attachments	3,189	14
Misc amounts due	42	15
Total (Acct. 143):	40,966	
Receivables from Municipality (145):		
Sewer revenues due to Utility for billing & collecting	2,527	16
Amounts placed on tax roll	5,854	17
Additional fire protection due to Utility	77	18
Amount due for joint meter allocation	25,007	19
Total (Acct. 145):	33,465	

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)	
Prepayments (165):		
Prepaid insurance	17,381	20
Total (Acct. 165):	17,381	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		22
Total (Acct. 183):	0	
Payables to Municipality (233):		
Sewer billings due to City	36,407	23
Total (Acct. 233):	36,407	
Other Deferred Credits (253):		
Amount accrued for vacation	22,261	24
Amount accrued for sick leave	67,416	25
Total (Acct. 253):	89,677	

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	1,578,636	5,956,503	0	0	7,535,139	1
Materials and Supplies	22,322	134,454	0	0	156,776	2
Other (specify):						
NONE	0	0			0	3
Less Average:						
Reserve for Depreciation	412,856	4,293,502	0	0	4,706,358	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	499,043	179,588	0	0	678,631	6
Other (specify):						
NONE					0	7
Average Net Rate Base	689,059	1,617,867	0	0	2,306,926	
Net Operating Income	44,216	270,743	0	0	314,959	8
Net Operating Income as a percent of Average Net Rate Base	6.42%	16.73%	N/A	N/A	13.65%	

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	3,385,180	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	3,584,076	
Net Income		
Net Income	398,198	5
 Percent Return on Proprietary Capital	 11.11%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

- 131: Decrease due to bond payoff
 - 132: Decrease due to bond payoff
 - 124: Increase due to amount due from Cumberland Bus garage, to be paid over next 7 years per agreement
 - 150: Increase due to large amounts of wire purchased in December
 - 221: Bond paid off early (paid off June, 1997)
 - 232: In 1996, payables for a vermeer chipper, 2 vehicles, computer software program, trailer & radio system were not paid until January & February of 1997, no significant bills owed at year end 1997 other than power bills.
 - 236: Electric calculation decreased \$9,000.00 from 1996 due to mill rate
-

Materials and Supplies (Page F-11)

Electric distribution increased due to a large amount of wire purchased and placed in inventory in December of 1997

Bonds (Acct. 221) (Page F-14)

Bond paid off early, paid off June, 1997

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 16, 1998

Ms. Lori Ann Nyhus, Office Manager
Cumberland Municipal Utility
1265 Second Avenue
P.O. Box 726
Cumberland, WI 54829-0726

Re: 1997 Analytical Review File DWCCA-1490-RL

Dear Ms. Nyhus:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted you reported 138 fire hydrants, end of year 1996, page W-16. However, you report 137 for first of year 1997, page W-17. Please explain.
2. During our review of page W-4, we noted excess insurance recovery dollars reported in Account 474. Please explain further on what these dollars were received for. Insurance for plant retired is normally salvage, Account 110, or for reimbursement of plant fixed would be a credit to the expense account
3. Page W-8, line 43, column (c), reports a \$26,635 addition to Account 397.1, SCADA Equipment. This is an account which was previously not used by your utility. A depreciation rate of 10.00 percent is authorized for Account 397.1, effective January 1, 1998.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:tlk:W:\comp\roselee\1490 Cumberland

FINANCIAL SECTION FOOTNOTES

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	224,602	1
Total Sales of Water	224,602	
Other Operating Revenues		
Forfeited Discounts (470)	427	2
Miscellaneous Service Revenues (471)	669	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,936	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,032	
Total Operating Revenues	228,634	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	34,078	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	34,840	11
Customer Accounts Expenses (901-904)	10,729	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	35,677	14
Total Operation and Maintenance Expenses	115,324	
Other Operating Expenses		
Depreciation Expense (403)	38,593	15
Amortization Expense (404-407)	0	16
Taxes (408)	30,501	17
Total Other Operating Expenses	69,094	
Total Operating Expenses	184,418	
NET OPERATING INCOME	44,216	

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	17	608	1,491	1
Commercial	2	72	181	2
Industrial				3
Total Unmetered Sales to General Customers (460)	19	680	1,672	
Metered Sales to General Customers (461)				
Residential	756	34,758	74,861	4
Commercial	134	20,123	26,772	5
Industrial	5	101,829	66,541	6
Total Metered Sales to General Customers (461)	895	156,710	168,174	
Private Fire Protection Service (462)	4		1,614	7
Public Fire Protection Service (463)	1		47,569	8
Other Sales to Public Authorities (464)	15	3,540	5,328	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	101	245	12
Total Sales of Water	935	161,031	224,602	

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)	47,472	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	97	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	47,569	
Forfeited Discounts (470):		
Customer late payment charges	427	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	427	
Miscellaneous Service Revenues (471):		
Reconnection charges	660	7
Misc. charges/fees	9	8
Total Miscellaneous Service Revenues (471)	669	
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	2,815	11
Other (specify):		
Excess insurance recovery	121	12
Total Other Water Revenues (474)	2,936	
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)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	13,471	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	9,757	7
Operation Supplies and Expenses (623)	2,773	8
Maintenance of Pumping Plant (625)	8,077	9
Total Pumping Expenses	34,078	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	13,125	14
Operation Supplies and Expenses (641)	2,328	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	1,997	17
Maintenance of Services (652)	8,469	18
Maintenance of Meters (653)	2,481	19
Maintenance of Hydrants (654)	5,017	20
Maintenance of Other Plant (655)	1,423	21
Total Transmission and Distribution Expenses	34,840	

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)	3,066	22
Accounting and Collecting Labor (902)	6,223	23
Supplies and Expenses (903)	1,440	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	10,729	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	1,827	27
Office Supplies and Expenses (921)	965	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,470	30
Property Insurance (924)	8,507	31
Injuries and Damages (925)	86	32
Employee Pensions and Benefits (926)	6,469	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	6,232	35
Transportation Expenses (933)	2,814	36
Maintenance of General Plant (935)	4,307	37
Total Administrative and General Expenses	35,677	
 Total Operation and Maintenance Expenses	 115,324	

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		29,728	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		895	2
Net property tax equivalent		28,833	
Social Security		901	3
PSC Remainder Assessment		767	4
Other (specify): NONE			5
Total tax expense		<u>30,501</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215840				3
County tax rate	mills		5.696871				4
Local tax rate	mills		9.182782				5
School tax rate	mills		11.017289				6
Voc. school tax rate	mills		1.660908				7
Other tax rate - Local	mills		0.100000				8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		27.873690				10
Less: state credit	mills		1.892919				11
Net tax rate	mills		25.980771				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.182782				14
Combined School Tax Rate	mills		12.678197				15
Other Tax Rate - Local	mills		0.100000				16
Total Local & School Tax	mills		21.960979				17
Total Tax Rate	mills		27.873690				18
Ratio of Local and School Tax to Total	dec.		0.787875				19
Total tax net of state credit	mills		25.980771				20
Net Local and School Tax Rate	mills		20.469596				21
Utility Plant, Jan. 1	\$	1,543,011	1,543,011				22
Materials & Supplies	\$	22,799	22,799				23
Subtotal	\$	1,565,810	1,565,810				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,565,810	1,565,810				26
Assessment Ratio	dec.		0.927500				27
Assessed Value	\$	1,452,289	1,452,289				28
Net Local & School Rate	mills		20.469596				29
Tax Equiv. Computed for Current Year	\$	29,728	29,728				30
Tax Equivalent per 1994 PSC Report	\$	29,171					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	29,728					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)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,046		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	67,469		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	68,515	0	
PUMPING PLANT			
Land and Land Rights (320)	21,470		12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	101,085	48,115	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,668		20
Total Pumping Plant	125,223	48,115	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	3,631		23
Total Water Treatment Plant	3,631	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,976	760	24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,046	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			67,469	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	68,515	
PUMPING PLANT				
Land and Land Rights (320)			21,470	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	16,559		132,641	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,668	20
Total Pumping Plant	16,559	0	156,779	
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)			5,736	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)	697,035		27
Fire Mains (344)			28
Services (345)	142,392	7,582	29
Meters (346)	94,328	8,104	30
Hydrants (348)	119,658	1,625	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,116,118	18,071	
GENERAL PLANT			
Land and Land Rights (389)	5,173		33
Structures and Improvements (390)	119,655		34
Office Furniture and Equipment (391)	4,089	1,868	35
Computer Equipment (391.1)	18,573	1,151	36
Transportation Equipment (392)	34,320	13,056	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	12,487	4,187	39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	24,068	751	41
Communication Equipment (397)	3,813	1,538	42
SCADA Equipment (397.1)		26,635	43
Miscellaneous Equipment (398)	2,997		44
Other Tangible Property (399)			45
Total General Plant	225,175	49,186	
Total utility plant in service directly assignable	1,538,662	115,372	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	1,538,662	115,372	

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)			697,035 27
Fire Mains (344)			0 28
Services (345)	1,116		148,858 29
Meters (346)			102,432 30
Hydrants (348)			121,283 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,116	0	1,133,073
GENERAL PLANT			
Land and Land Rights (389)			5,173 33
Structures and Improvements (390)			119,655 34
Office Furniture and Equipment (391)			5,957 35
Computer Equipment (391.1)			19,724 36
Transportation Equipment (392)	17,254	(49)	30,073 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	446		16,228 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			24,819 41
Communication Equipment (397)			5,351 42
SCADA Equipment (397.1)			26,635 43
Miscellaneous Equipment (398)			2,997 44
Other Tangible Property (399)			0 45
Total General Plant	17,700	(49)	256,612
Total utility plant in service directly assignable	35,375	(49)	1,618,610
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	35,375	(49)	1,618,610

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	0		9,031	9,031	1
February			7,890	7,890	2
March			8,930	8,930	3
April			7,739	7,739	4
May			8,417	8,417	5
June			14,605	14,605	6
July			41,376	41,376	7
August			43,159	43,159	8
September			32,822	32,822	9
October			15,024	15,024	10
November			7,824	7,824	11
December			9,514	9,514	12
Total for year	0	0	206,331	206,331	
Less: Measured or estimated water used in main flushing and water treatment during year				12,895	13
Less: Other utility use				6,676	14
Other utility use explanation:					15
Main breaks, water running to avoid freeze ups					
Water pumped into distribution system				186,760	16
Less: Water sold				161,031	17
Losses and unaccounted for				25,729	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,659,000	21
Date of maximum: 8/14/1997					22
Cause of maximum:					23
Seneca Foods Canning Factory					
Minimum gallons pumped by all methods in any one day during reporting year				114,000	24
Date of minimum: 6/26/1997					25
Total KWH used for pumping for the year				147,852	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	461	Yes	1
WELL	3rd	385	24	139,840	Yes	2
WELL	4th	295	20	158,460	Yes	3
WELL	5th	481	12	266,532	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)	1
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
Year Installed	1951	1950	1966	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	75	60	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	13
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
Year Installed	1973			23
Type	ELECTRIC			24
Horsepower	100			25

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				200
M	D	2.000	544				544
A	D	4.000	349				349
M	D	4.000	18,278				18,278
A	D	6.000	4,097				4,097
M	D	6.000	33,073				33,073
M	T	6.000	132				132
M	D	8.000	28,603				28,603
M	T	8.000	384				384
M	D	10.000	5,598				5,598
M	T	10.000	196				196
Total Within Municipality			91,454	0	0	0	91,454
Total Utility			91,454	0	0	0	91,454

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	827	5	4		828		1
M	1.000	33		1		32		2
M	1.250	7				7		3
M	1.500	10				10		4
M	2.000	12				12		5
M	3.000	1				1		6
M	4.000	3	1			4		7
M	8.000	1				1		8
Total Utility		894	6	5	0	895	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	888	30			918	44	1
0.750	2				2		2
1.000	13	2			15	1	3
1.250	7	1			8		4
1.500	21				21	4	5
2.000	6				6	2	6
3.000	6	0			6	1	7
4.000	3				3	1	8
8.000	1				1	1	9
Total:	947	33	0	0	980	54	

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	761	100	0	6	4	47	918	1
0.750	0	2	0	0	0	0	2	2
1.000	0	13	0	0	1	1	15	3
1.250	0	5	1	1	0	1	8	4
1.500	0	16	1	2		2	21	5
2.000	0	3	1	2	0	0	6	6
3.000	0	2	1	3	0	0	6	7
4.000	0	0	1	1	1	0	3	8
8.000	0	0	1	0	0	0	1	9
Total:	761	141	6	15	6	51	980	

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	1
Within Municipality	138	1			139	2
Total Fire Hydrants	138	1	0	0	139	
Flushing Hydrants						
					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:	105
Number of distribution system valves end of year:	310
Number of distribution valves operated during year:	162

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

650: No expenses incurred in 1997
651: Frozen mains in 1996, expense not incurred in 1997
653: Meter parts needed to be replaced
654: Hydrant markers
655: Water portion for drive being repaired at shop
926: 1 less employee receiving benefits
930: 100 year anniversary expenses & other misc expenses incurred, not normally incurred
935: Meeting room maintenance
620: Labor expenses to this account were down considerably in 1997
622: New motors put in 2 wellhouses, much more energy efficient
625: Maintenance of one well by McCarthy Well

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

Account 474 contains \$34,183.18 which was a PECFA reimbursement from expenses incurred in 1996 for removal of underground storage tanks. This was a reimbursement received from the Wisconsin Department of Commerce.

Water Utility Plant in Service (Page W-08)

325: New Pump equipment in #4, old pump retired
392: 2 vehicles purchased, 1 retired, adjusted due to credit for overbooking in 1996
394: Pocket Pro-Readers purchased
397-1: SCADA Equipment installed

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

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

Water Services (Page W-16)

3/4" or 1" Copper service - \$450.00, larger sized services actual cost, per PSC Schedule Cz-1, Amendment Number 12. mount added was \$565.00 due to customer not wanting service installed when Main Street was reconstructed, property was sold with agreement that customer must pay \$450.00 for service lateral as well as cost of replacing sidewalk.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,901,867	1
Total Sales of Electricity	1,901,867	
Other Operating Revenues		
Forfeited Discounts (450)	3,623	2
Miscellaneous Service Revenues (451)	260	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,189	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	34,949	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	42,021	
Total Operating Revenues	1,943,888	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	914,709	9
Transmission Expenses (550-553)	5,925	10
Distribution Expenses (560-576)	127,977	11
Customer Accounts Expenses (901-904)	43,888	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	196,615	14
Total Operation and Maintenance Expenses	1,289,114	
Other Expenses		
Depreciation Expense (403)	248,963	15
Amortization Expense (404-407)	0	16
Taxes (408)	135,068	17
Total Other Expenses	384,031	
Total Operating Expenses	1,673,145	
NET OPERATING INCOME	270,743	

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):		
Late charges	3,623	1
Total Forfeited Discounts (450)	3,623	
Miscellaneous Service Revenues (451):		
Reconnect charges	260	2
Total Miscellaneous Service Revenues (451)	260	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Pole contacts to telephone company & cable TV	3,189	4
Total Rent from Electric Property (454)	3,189	
Interdepartmental Rents (455):		
NONE		5
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Sales tax discount	362	6
NSF check fees	110	7
PEFCA reimbursement from prior year	34,477	8
Total Other Electric Revenues (456)	34,949	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	40,910	11
Fuel (539)	17,919	12
Operation Supplies and Expenses (540)	9,430	13
Maintenance of Other Power Production Plant (543)	31,829	14
Total Other Power Generation Expenses	100,088	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	813,162	15
Other Expenses (546)	1,459	16
Total Other Power Supply Expenses	814,621	
Total Power Production Expenses	914,709	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	535	17
Operation Supplies and Expenses (551)	5,390	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)		19
Total Transmission Expenses	5,925	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	27,150	20
Line and Station Labor (561)	21,794	21
Line and Station Supplies and Expenses (562)	12,550	22
Street Lighting and Signal System Expenses (565)	11,057	23
Meter Expenses (566)	9,225	24
Customer Installations Expenses (567)	1,228	25
Miscellaneous Distribution Expenses (569)	4,554	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	25,918	28
Maintenance of Line Transformers (573)	4,606	29
Maintenance of Street Lighting and Signal Systems (574)	5,818	30
Maintenance of Meters (575)	2,952	31
Maintenance of Miscellaneous Distribution Plant (576)	1,125	32
Total Distribution Expenses	127,977	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	6,183	33
Accounting and Collecting Labor (902)	31,111	34
Supplies and Expenses (903)	6,594	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	43,888	
 SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,483	38
Office Supplies and Expenses (921)	3,609	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	5,916	41
Property Insurance (924)	29,578	42
Injuries and Damages (925)	11	43
Employee Pensions and Benefits (926)	97,214	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	35,408	46
Transportation Expenses (933)	6,361	47
Maintenance of General Plant (935)	13,035	48
Total Administrative and General Expenses	196,615	
 Total Operation and Maintenance Expenses	 1,289,114	

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		112,343	1
Social Security		20,423	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		2,302	4
Other (specify): NONE			5
Total tax expense		<u>135,068</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216000				3
County tax rate	mills		5.700000				4
Local tax rate	mills		9.183000				5
School tax rate	mills		11.017289				6
Voc. school tax rate	mills		1.660908				7
Other tax rate - Local	mills		0.100000				8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		27.877197				10
Less: state credit	mills		1.892919				11
Net tax rate	mills		25.984278				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.183000				14
Combined School Tax Rate	mills		12.678197				15
Other Tax Rate - Local	mills		0.100000				16
Total Local & School Tax	mills		21.961197				17
Total Tax Rate	mills		27.877197				18
Ratio of Local and School Tax to Total	dec.		0.787784				19
Total tax net of state credit	mills		25.984278				20
Net Local and School Tax Rate	mills		20.469987				21
Utility Plant, Jan. 1	\$	5,818,465	5,818,465				22
Materials & Supplies	\$	104,217	104,217				23
Subtotal	\$	5,922,682	5,922,682				24
Less: Plant Outside Limits	\$	5,506	5,506				25
Taxable Assets	\$	5,917,176	5,917,176				26
Assessment Ratio	dec.		0.927500				27
Assessed Value	\$	5,488,181	5,488,181				28
Net Local & School Rate	mills		20.469987				29
Tax Equiv. Computed for Current Year	\$	112,343	112,343				30
Tax Equivalent per 1994 PSC Report	\$	128,465					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$	112,343					32 33
Tax equiv. for current year (see note 5)	\$	112,343					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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	6,340		18
Structures and Improvements (341)	196,646		19
Fuel Holders, Producers and Accessories (342)	29,858		20
Prime Movers (343)	2,124,217		21
Generators (344)	332,155		22
Accessory Electric Equipment (345)	351,191	41,436	23
Miscellaneous Power Plant Equipment (346)	8,950		24
Total Other Production Plant	3,049,357	41,436	
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)			196,646 19
Fuel Holders, Producers and Accessories (342)			29,858 20
Prime Movers (343)			2,124,217 21
Generators (344)			332,155 22
Accessory Electric Equipment (345)			392,627 23
Miscellaneous Power Plant Equipment (346)			8,950 24
Total Other Production Plant	0	0	3,090,793
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)			26
Station Equipment (353)	30,833	28,062	27
Towers and Fixtures (354)			28
Poles and Fixtures (355)	44,637	4,076	29
Overhead Conductors and Devices (356)	31,719		30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	115,265	32,138	
DISTRIBUTION PLANT			
Land and Land Rights (360)	14,100	2,280	34
Structures and Improvements (361)			35
Station Equipment (362)	447,384		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	133,674	27,433	38
Overhead Conductors and Devices (365)	148,333	19,199	39
Underground Conduit (366)			40
Underground Conductors and Devices (367)	285,588	233,181	41
Line Transformers (368)	194,228	51,475	42
Services (369)	125,387	4,995	43
Meters (370)	129,287	46,545	44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	214,089	22,621	47
Total Distribution Plant	1,692,070	407,729	
GENERAL PLANT			
Land and Land Rights (389)	16,137		48
Structures and Improvements (390)	342,213		49
Office Furniture and Equipment (391)	21,724	5,605	50
Computer Equipment (391.1)	49,992	3,454	51
Transportation Equipment (392)	104,603	39,166	52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)	43,512	1,875	54
Laboratory Equipment (395)			55
Power Operated Equipment (396)	225,364	2,252	56
Communication Equipment (397)	32,511	4,614	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			58,895 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)		(3,286)	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	(3,286)	144,117
DISTRIBUTION PLANT			
Land and Land Rights (360)			16,380 34
Structures and Improvements (361)			0 35
Station Equipment (362)			447,384 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,507		157,600 38
Overhead Conductors and Devices (365)	1,059		166,473 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			518,769 41
Line Transformers (368)			245,703 42
Services (369)	943		129,439 43
Meters (370)	843		174,989 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	754		235,956 47
Total Distribution Plant	7,106	0	2,092,693
GENERAL PLANT			
Land and Land Rights (389)			16,137 48
Structures and Improvements (390)			342,213 49
Office Furniture and Equipment (391)			27,329 50
Computer Equipment (391.1)			53,446 51
Transportation Equipment (392)		(736)	143,033 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)	1,337		44,050 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			227,616 56
Communication Equipment (397)			37,125 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)	853		58
Other Tangible Property (399)			59
Total General Plant	836,909	56,966	
Total utility plant in service directly assignable	5,693,601	538,269	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	5,693,601	538,269	

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)			853 58
Other Tangible Property (399)			0 59
Total General Plant	1,337	(736)	891,802
Total utility plant in service directly assignable	8,443	(4,022)	6,219,405
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	8,443	(4,022)	6,219,405

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)		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)		8.00	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV		1.00	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

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

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

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)		
January	01	5	Thursday	01/16/1997	14:00	2,456	1
February	02	5	Thursday	02/13/1997	10:00	2,323	2
March	03	4	Tuesday	03/04/1997	10:00	2,425	3
April	04	4	Monday	04/07/1997	11:00	2,252	4
May	05	4	Thursday	05/15/1997	12:00	2,190	5
June	06	5	Monday	06/23/1997	15:00	2,763	6
July	07	8	Wednesday	07/16/1997	16:00	4,158	7
August	08	7	Wednesday	08/20/1997	15:00	3,792	8
September	09	7	Friday	09/19/1997	11:00	3,690	9
October	10	6	Friday	10/31/1997	11:00	3,275	10
November	11	5	Tuesday	11/18/1997	12:00	2,055	11
December	12	5	Tuesday	12/09/1997	12:00	2,560	12
Total	65					33,939	

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		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine	345	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	345	7
Purchases	33,594	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	33,939	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	28,623	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	20	22
Total Used by Company	20	23
Total Sold and Used	28,643	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	5,296	27
Total Energy Losses	5,296	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	15.6045%	29
Total Disposition of Energy	33,939	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	1,022	7,710	1
Total Sales for Residential Sales		1,022	7,710	
Commercial & Industrial				
COMMERCIAL	Cg-1	212	6,045	2
SMALL POWER	Cp-1	8	3,020	3
LARGE POWER	Cp-2	5	15,296	4
INTERDEPARTMENTAL	Mp-1	1	25	5
Total Sales for Commercial & Industrial		226	24,386	
Public Street & Highway Lighting				
Street Lighting	Ms-1	1	389	6
Total Sales for Public Street & Highway Lighting		1	389	
Sales for Resale				
Arcadia, Merrilan, Elroy		3	41	7
Total Sales for Sales for Resale		3	41	
TOTAL SALES FOR ELECTRICITY		1,252	32,526	

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)	
		515,613	(48,369)	467,244	1
0	0	515,613	(48,369)	467,244	
		443,933	(38,669)	405,264	2
		183,593	(19,544)	164,049	3
		860,712	(97,574)	763,138	4
		10,494	(737)	9,757	5
0	0	1,498,732	(156,524)	1,342,208	
		43,989	(2,642)	41,347	6
0	0	43,989	(2,642)	41,347	
		51,068	0	51,068	7
0	0	51,068	0	51,068	
0	0	2,109,402	(207,535)	1,901,867	

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	64,745				6
Average load factor	71.0776%				7
Total Cost of Purchased Power	813,162				8
Average cost per kWh	0.0242				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,436				12
February	2,316				13
March	2,424				14
April	2,250				15
May	2,190				16
June	2,730				17
July	3,924				18
August	3,750				19
September	3,690				20
October	3,276				21
November	2,052				22
December	2,556				23
Total kWh (000)	33,594	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)	1
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	346	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	7,800	7
Date and Hour of Such Maximum Demand	7/16/1997 16	8
Load Factor	0.0051	9
Maximum Net Generation in Any One Day	61,260	10
Date of Such Maximum	7/17/1997	11
Number of Hours Generators Operated	147	12
Maximum Continuous or Dependable Capacity--kW	11,909	13
Is Plant Owned or Leased?		14
Total Production Expenses	100,088	15
Cost per kWh of Net Generation (\$)	289	16
Monthly Net Generation --- kWh (000):		
January	20	17
February	7	18
March	1	19
April	2	20
May	0	21
June	33	22
July	234	23
August	43	24
September	0	25
October	0	26
November	3	27
December	3	28
Total kWh (000)	346	29
Gas Consumed--Therms	3,643	30
Average Cost per Therm Burned (\$)	3,643.0000	31
Fuel Oil Consumed Barrels (42 gal.)	557	32
Average Cost per Barrel of Oil Burned (\$)	28.6800	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	125	36
Average Cost per Gallon (\$)	5.7200	37
kWh Net Generation per Gallon of Fuel Oil	15	38
kWh Net Generation per Gallon of Lubr. Oil	2768	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)	346			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.)	7,800			7
Date and Hour of Such Maximum Demand	7/16/1997 16			8
Load Factor	0.0051			9
Maximum Net Generation in Any One Day	61,260			10
Date of Such Maximum	07/17/1997			11
Number of Hours Generators Operated	147			12
Maximum Continuous or Dependable Capacity--kW	11,909			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	100,088			15
Cost per kWh of Net Generation (\$)	289.2717			16
Monthly Net Generation --- kWh (000):				
January	20			17
February	7			18
March	1			19
April	2			20
May	0			21
June	33			22
July	234			23
August	43			24
September	0			25
October	0			26
November	3			27
December	3			28
Total kWh (000)	346			29
Gas Consumed--Therms	3,643			30
Average Cost per Therm Burned (\$)	0.3400			31
Fuel Oil Consumed Barrels (42 gal.)	557			32
Average Cost per Barrel of Oil Burned (\$)	28.6800			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	125			36
Average Cost per Gallon (\$)	5.7200			37
kWh Net Generation per Gallon of Fuel Oil	15			38
kWh Net Generation per Gallon of Lubr. Oil	2,768			39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			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	0	1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators								
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)			
1939	2,300	1	300	375	713	754	1	
1945	2,400	10	713	1,000	6,491	7,319	2	
1954	2,400	42	1,360	1,700	300	254	3	
1966	2,400	72	2,050	2,563	1,360	1,395	4	
1979	7,200	220	6,491	8,114	2,050	2,095	5	
1939	2,300	1	300	375	300	249	6	

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
NONE							

HYDRAULIC GENERATING PLANTS (cont.)

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

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

SUBSTATION EQUIPMENT

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

Particulars (a)	(b)	(c)	Utility Designation			(f)
			(d)	(e)		
Name of Substation	Cumberland					1
Voltage--High Side	69,000					2
Voltage--Low Side	12,470					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	7,500					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	7,800					7
Dt and Hr of Such Maximum Demand	07/16/1997					8
	16:00					9
Kwh Output	33,594					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						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

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	1,416	440	19,589	1
Acquired during year	6	24	1,837	2
Total	1,422	464	21,426	3
Retired during year	23	0		4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,399	464	21,426	6
Number end of year accounted for as follows:				7
In customers' use	1,308	413	19,506	8
In utility's use	19			9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	72	51	1,920	12
Total end of year	1,399	464	21,426	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	217	169	1
Other	400	1	1	2
Sodium Vapor	100	6	4	3
Sodium Vapor	150	191	136	4
Sodium Vapor	250	17	15	5
Sodium Vapor	400	21	23	6
Total		453	348	
Ornamental				
Sodium Vapor	150	54	40	7
Total		54	40	
Other				
Incandescent	60	1	1	8
Total		1	1	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operating Revenues & Expenses (Page E-01)

448: 2 new pumps and motors in wellhouses, much more energy efficient
451: Less hook ups in 1997
456: PEFCA reimbursement received in 1997 for expenses incurred in 1996
539-1: Usage down in 1997
540: Additional unusual expenses in 1996 as written in 1996 report, expenses not incurred during current year.
546: Surege protection supplies purchased
550 & 551: Accounts not used previously on a regular basis, we are now distributing to these accounts as needed
572: In 1997 we did a lot more tree trimming to avoid the problems we have had in the past with ice storm damage and wind storm damage.
923: Consult expenses incurred in 1996 as well as Auditor expenses for lease type agreement research
926: 1 less employee receiving benefits in 1997
930: Bond payoff expenses and 100 year anniversary expenses
935: Remodeling of office meeting room

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

Lower authorized rate per City Council action, December 1996 (information previously submitted)

Electric Utility Plant in Service (Page E-06)

345: Circuit 8
353: Circuit 8
355: (2) 70' Poles added & (2) 65' poles removed & placed in inventory
364: Circuit 8 & (3) Poles added, (5) Poles retired
365: Circuit 8
367: Circuit 8 & (22) Underground services installed
368: (15) Transformers added to system & (9) transformers added to stock
369: Island City Trailer Court service
370: (15) meters added to system, (38) meters removed from stock, (6) meters purchased, (23) meters retired
373: 8th Avenue & Highway 63
391: Tables and chairs purchased
391-1: Lap Top and printer
392: (2) vehicles purchased, adjusted due to amounts previously booked in 1996 (overbooked)
396: Piercing tool
397: New radio equipment
