



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CORNELL MUNICIPAL WATER AND ELECTRIC UTILITY

Principal Office: 222 MAIN STREET
P.O. BOX 796
CORNELL, WI 54732

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CORNELL MUNICIPAL WATER AND ELECTRIC UTILITY

Utility Address: 222 MAIN STREET
P.O. BOX 796
CORNELL, WI 54732

When was utility organized? 12/31/1931

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID DEJONGH
Title: ADMINISTRATOR/CLERK/TREASURER

Office Address:
222 MAIN STREET
P.O. BOX 796
CORNELL, WI 54732-0796

Telephone: (715) 239 - 3710

Fax Number: (715) 239 - 3706

E-mail Address:

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

Name: WIPFLI ULLRICH BERTELSON LLP
Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP
3703 OAKWOOD HILLS PKWY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 832 - 3407 EXT 142

Fax Number: (715) 832 - 0475

E-mail Address: rganschow@wipfli.com

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

Name: MR BILL KRANK
Title: CHAIRMAN

Office Address:
222 MAIN STREET
P.O. BOX 796
CORNELL, WI 54732-0796

Telephone: (715) 239 - 3710

Fax Number: (715) 239 - 3706

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: WIPFLI ULLRICH BERTELSON LLP

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PKWY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 832 - 3407 EXT 142

Fax Number: (715) 832 - 0475

E-mail Address: rganschow@wipfli.com

Date of most recent audit report: 3/9/2000

Period covered by most recent audit: JANUARY 1 TO DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR ED JENNEMAN

Title: SUPERINTENDENT

Office Address:

222 PARK ROAD

P.O. BOX 796

CORNELL, WI 54732-0796

Telephone: (715) 239 - 3717

Fax Number: (715) 239 - 3714

E-mail Address:

Name of utility commission/committee: Cornell Utility Commission

Names of members of utility commission/committee:

MR RICH ANDERSON

MR JEFF BROOKSHAW

MR JACK GEIST

MR BILL KRANK, CHAIRMAN

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	938,910	909,010	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	778,859	718,145	2
Depreciation Expense (403)	58,650	57,007	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	74,424	74,300	5
Total Operating Expenses	911,933	849,452	
Net Operating Income	26,977	59,558	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	26,977	59,558	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(796)	1,337	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	554	691	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	(242)	2,028	
Total Income	26,735	61,586	
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	26,735	61,586	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,011	26,539	14
Amortization of Debt Discount and Expense (428)	0	4,445	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	7,752	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	16,763	30,984	
Net Income	9,972	30,602	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	520,483	489,881	20
Balance Transferred from Income (433)	9,972	30,602	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	530,455	520,483	

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):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON WATER UTILITY INVESTMENTS	439	5
INTEREST ON WATER FRONTAGE ASSESSMENTS	115	6
Total (Acct. 419):	554	
Miscellaneous Nonoperating Income (421):		
NONE	0	7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	13
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	302	0	0	302	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	303	661	0	0	964	3
Materials	0	61	0	0	61	4
Taxes	23	50	0	0	73	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	326	772	0	0	1,098	
Net income (or loss)	(326)	(470)	0	0	(796)	

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	232,028	706,882	0	0	938,910	1
Less: interdepartmental sales	0	6,330	0	0	6,330	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	232,028	700,552	0	0	932,580	

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	51,775	0	51,775	1
Electric operating expenses	73,022	0	73,022	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	964	0	964	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	589	0	589	8
Electric utility plant accounts	4,730	0	4,730	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	131,080	0	131,080	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,741,744	2,698,113	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,255,847	1,193,582	2
Net Utility Plant	1,485,897	1,504,531	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	5,638	6,239	6
Special Funds (125)	14,625	11,334	7
Total Other Property and Investments	20,263	17,573	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	280,059	326,654	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	74,743	83,429	11
Other Accounts Receivable (143)	0	630	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	81,538	81,379	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	436,340	492,092	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	1,400	20
Total Deferred Debits	0	1,400	
Total Assets and Other Debits	1,942,500	2,015,596	

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)	205,572	205,572	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	530,455	520,483	23
Total Proprietary Capital	736,027	726,055	
LONG-TERM DEBT			
Bonds (221)	152,575	154,175	24
Advances from Municipality (223)	162,879	270,176	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	315,454	424,351	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	58,459	57,470	28
Payables to Municipality (233)	5,761	0	29
Customer Deposits (235)	605	645	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	21,047	15,827	33
Total Current and Accrued Liabilities	85,872	73,942	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		37
Injuries and Damages Reserve (262)	0		38
Pensions and Benefits Reserve (263)	0		39
Miscellaneous Operating Reserves (265)	0		40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	805,147	791,248	41
Total Liabilities and Other Credits	1,942,500	2,015,596	

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)	1,426,471	0	0	1,080,556	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	0	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	234,717	0	0	0	7
Utility Plant Acquisition Adjustments (108)	0	0	0	0	8
Other Utility Plant Adjustments (109)	0	0	0	0	9
Total Utility Plant	1,661,188	0	0	1,080,556	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	340,737	0	0	915,110	10
Total Accumulated Provision	340,737	0	0	915,110	
Net Utility Plant	1,320,451	0	0	165,446	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	326,025	867,557			1,193,582	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	23,613	35,037			58,650	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,718				1,718	6
Accruals charged other						7
accounts (specify):						8
Transportation a/c #933	846	12,916			13,762	9
Salvage	0	0			0	10
Other credits (specify):						11
n/a	0	0			0	12
Total credits	26,177	47,953	0	0	74,130	13
Debits during year						14
Book cost of plant retired	10,505	400			10,905	15
Cost of removal	960	0			960	16
Other debits (specify):						17
n/a	0	0			0	18
Total debits	11,465	400	0	0	11,865	19
Balance End of Year	340,737	915,110	0	0	1,255,847	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	1.82%	3.71%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0	0	0	0	0	0	1
Other	0	0	0	61,799	61,799	61,608	2
Total Electric Utility					61,799	61,608	

Account	Total End of Year	Amount Prior Year	
Electric utility total	61,799	61,608	1
Water utility	19,739	19,771	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	81,538	81,379	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	205,572	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>205,572</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)	
1991 FmHA Revenue Bonds	05/10/1991	05/01/2031	5.88%	152,575	1
Total Bonds (Account 221):				152,575	

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)	
Advances (223)					
Advance from General Fund	11/06/1998	11/06/2000	5.00%	12,125	1
Advance from General Fund	11/07/1998	11/06/2000	5.00%	84,875	2
Advance from General Fund	12/31/1994	12/31/2004	0.00%	65,879	3
Total for Account 223				162,879	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	43,440	2
Charged electric department expense	30,984	3
Charged sewer department expense	521	4
Other (explain):		
CHARGED TO INCOME FROM MERCHANDISING AND JOBBING	73	5
Total Accruals and other credits	75,018	
Taxes paid during year:		
County, state and local taxes	64,393	6
Social Security taxes	9,031	7
PSC Remainder Assessment	1,043	8
Other (explain):		
WISCONSIN GROSS RECEIPTS TAX	551	9
Total payments and other debits	75,018	
Balance end of year	0	

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)					
1991 FMHA REVENUE BONDS	0	9,011	9,011	0	1
Subtotal	0	9,011	9,011	0	
Advances from Municipality (223)					
1998 ADVANCE FROM GENERAL FUND - WATER	0	6,783	6,783	0	2
1998 ADVANCE FROM GENERAL FUND - ELECTRIC		969	969	0	3
Subtotal	0	7,752	7,752	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	5
Subtotal	0	0	0	0	
Total	0	16,763	16,763	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	653,038	138,210	0	0	0	791,248	1
Add credits during year:							
For Services	6,139	6,700	0	0	0	12,839	2
For Mains	646	0	0	0	0	646	3
Other (specify):							
HYDRANTS	414	0	0	0	0	414	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	660,237	144,910	0	0	0	805,147	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	262,825	0	0	0	0	262,825	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):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
WATER FRONTAGE ASSESSMENTS	5,638	2
Total (Acct. 124):	5,638	
Special Funds (125):		
FMHA REDEMPTION ACCOUNT	4,556	3
FMHA RESERVE ACCOUNT	10,069	4
Total (Acct. 125):	14,625	
Notes Receivable (141):		
NONE	0	5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,125	6
Electric	62,618	7
Sewer (Regulated)	0	8
Other (specify):		
NONE	0	9
Total (Acct. 142):	74,743	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	10
Merchandising, jobbing and contract work	0	11
Other (specify):		
NONE	0	12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE	0	13
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	5,761	17
Total (Acct. 233):	5,761	
Other Deferred Credits (253):		
NONE	0	18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,409,174	1,076,037	0	0	2,485,211	1
Materials and Supplies	19,755	61,703	0	0	81,458	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	333,381	891,333	0	0	1,224,714	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	656,637	141,560	0	0	798,197	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	438,911	104,847	0	0	543,758	
Net Operating Income	52,627	(25,650)	0	0	26,977	8
Net Operating Income as a percent of Average Net Rate Base						
	11.99%	-24.46%	N/A	N/A	4.96%	

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	205,572	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	525,469	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	731,041	
Net Income		
Net Income	9,972	5
Percent Return on Proprietary Capital	1.36%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

During 1999 the utility filed an application to increase rates for the electric utility (1370-ER-101). The rate increase was approved and went into effect for service provided on and after October 18, 1999.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

During 1999 the electric utility filed an application to increase rates. The application (1370-ER-101) was approved and was effective for service on and after October 18, 1999.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

The City chooses not to charge the utility interest on the advance due on 12/31/2004.

Identification and Ownership - Contacts (Page iv)

April 25, 2000

Mr. David Dejongh, Administrator
Cornell Municipal Water and Electric Utility
222 Main Street
P.O. Box 796
Cornell, WI 54732-0796

1999 Analytical Review DWCCA-1370-ELE

Dear Mr. Dejongh:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

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

Sincerely,

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

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

cc: Mr. Bill Krank, Chairman

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	228,030	1
Total Sales of Water	228,030	
Other Operating Revenues		
Forfeited Discounts (470)	655	2
Miscellaneous Service Revenues (471)	1,341	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,002	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,998	
Total Operating Revenues	232,028	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	450	8
Pumping Expenses (620-625)	11,553	9
Water Treatment Expenses (630-635)	18,099	10
Transmission and Distribution Expenses (640-655)	24,910	11
Customer Accounts Expenses (901-904)	8,010	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	49,326	14
Total Operation and Maintenance Expenses	112,348	
Other Operating Expenses		
Depreciation Expense (403)	23,613	15
Amortization Expense (404-407)	0	16
Taxes (408)	43,440	17
Total Other Operating Expenses	67,053	
Total Operating Expenses	179,401	
NET OPERATING INCOME	52,627	

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	1	110	204	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	1	110	204	
Metered Sales to General Customers (461)				
Residential	555	22,638	93,057	4
Commercial	90	8,145	26,669	5
Industrial	11	2,493	5,695	6
Total Metered Sales to General Customers (461)	656	33,276	125,421	
Private Fire Protection Service (462)	5		3,382	7
Public Fire Protection Service (463)	1		93,948	8
Other Sales to Public Authorities (464)	10	1,406	5,075	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	673	34,792	228,030	

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)	93,948	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	93,948	
Forfeited Discounts (470):		
Customer late payment charges	655	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	655	
Miscellaneous Service Revenues (471):		
WATER INITIATION FEES	1,341	7
Total Miscellaneous Service Revenues (471)	1,341	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,839	10
Other (specify):		
SALE OF MATERIALS	163	11
Total Other Water Revenues (474)	2,002	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	450	4
Total Source of Supply Expenses	450	
 PUMPING EXPENSES		
Operation Labor (620)	26	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	6,330	7
Operation Supplies and Expenses (623)	4,380	8
Maintenance of Pumping Plant (625)	817	9
Total Pumping Expenses	11,553	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	5,517	10
Chemicals (631)	11,940	11
Operation Supplies and Expenses (632)	0	12
Maintenance of Water Treatment Plant (635)	642	13
Total Water Treatment Expenses	18,099	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	9,534	14
Operation Supplies and Expenses (641)	1,855	15
Maintenance of Distribution Reservoirs and Standpipes (650)	320	16
Maintenance of Mains (651)	5,314	17
Maintenance of Services (652)	4,088	18
Maintenance of Meters (653)	611	19
Maintenance of Hydrants (654)	2,887	20
Maintenance of Other Plant (655)	301	21
Total Transmission and Distribution Expenses	24,910	

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)	1,255	22
Accounting and Collecting Labor (902)	5,394	23
Supplies and Expenses (903)	1,361	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	8,010	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	12,663	27
Office Supplies and Expenses (921)	1,698	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	5,100	30
Property Insurance (924)	3,671	31
Injuries and Damages (925)	135	32
Employee Pensions and Benefits (926)	19,396	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	5,025	35
Transportation Expenses (933)	1,638	36
Maintenance of General Plant (935)	0	37
Total Administrative and General Expenses	49,326	
 Total Operation and Maintenance Expenses	112,348	

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		39,979	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		521	2
Net property tax equivalent		39,458	
Social Security		3,721	3
PSC Remainder Assessment		261	4
Other (specify): NONE		0	5
Total tax expense		<u>43,440</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			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.244610				3
County tax rate	mills		4.381240				4
Local tax rate	mills		8.297820				5
School tax rate	mills		13.787780				6
Voc. school tax rate	mills		2.138270				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.849720				10
Less: state credit	mills		2.160950				11
Net tax rate	mills		26.688770				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.297820				14
Combined School Tax Rate	mills		15.926050				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.223870				17
Total Tax Rate	mills		28.849720				18
Ratio of Local and School Tax to Total	dec.		0.839657				19
Total tax net of state credit	mills		26.688770				20
Net Local and School Tax Rate	mills		22.409413				21
Utility Plant, Jan. 1	\$	1,626,595	1,626,595				22
Materials & Supplies	\$	19,771	19,771				23
Subtotal	\$	1,646,366	1,646,366				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,646,366	1,646,366				26
Assessment Ratio	dec.		0.817626				27
Assessed Value	\$	1,346,112	1,346,112				28
Net Local & School Rate	mills		22.409413				29
Tax Equiv. Computed for Current Year	\$	30,166	30,166				30
Tax Equivalent per 1994 PSC Report	\$	39,979					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	39,979					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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	933	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	27,322	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	28,255	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	13,347	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	14,905	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	1,688	0	20
Total Pumping Plant	29,940	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	5,092	0	23
Total Water Treatment Plant	5,092	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,297	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	933	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	27,322	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	28,255	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	13,347	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	14,905	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	1,688	20
Total Pumping Plant	0	0	29,940	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	5,092	23
Total Water Treatment Plant	0	0	5,092	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	3,297	24
Structures and Improvements (341)	0	0	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)	257,359	0	26
Transmission and Distribution Mains (343)	758,302	30,167	27
Fire Mains (344)	0	0	28
Services (345)	107,141	8,880	29
Meters (346)	56,911	1,266	30
Hydrants (348)	114,245	4,785	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	1,297,255	45,098	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	5,304	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	13,088	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	6,335	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	6,609	0	45
Total General Plant	31,336	0	
Total utility plant in service directly assignable	1,391,878	45,098	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	1,391,878	45,098	

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)	0	0	257,359	26
Transmission and Distribution Mains (343)	7,480	0	780,989	27
Fire Mains (344)	0	0	0	28
Services (345)	975	0	115,046	29
Meters (346)	550	0	57,627	30
Hydrants (348)	1,500	0	117,530	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	10,505	0	1,331,848	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	0	34
Office Furniture and Equipment (391)	0	0	5,304	35
Computer Equipment (391.1)	0	0	0	36
Transportation Equipment (392)	0	0	13,088	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	6,335	39
Laboratory Equipment (395)	0	0	0	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	0	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	6,609	45
Total General Plant	0	0	31,336	
Total utility plant in service directly assignable	10,505	0	1,426,471	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	10,505	0	1,426,471	

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	0	3,120	3,120	1
February	0	0	2,808	2,808	2
March	0	0	3,186	3,186	3
April	0	0	3,382	3,382	4
May	0	0	3,619	3,619	5
June	0	0	3,428	3,428	6
July	0	0	3,732	3,732	7
August	0	0	3,392	3,392	8
September	0	0	3,114	3,114	9
October	0	0	3,479	3,479	10
November	0	0	3,011	3,011	11
December	0	0	3,486	3,486	12
Total for year	0	0	39,757	39,757	
Less: Measured or estimated water used in main flushing and water treatment during year				0	13
Less: Other utility use				3,500	14
Other utility use explanation:					15
Hydrant flushing					
Water pumped into distribution system				36,257	16
Less: Water sold				34,792	17
Losses and unaccounted for				1,465	18
Percent unaccounted for to the nearest whole percent (%)				4%	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				217	21
Date of maximum: 4/13/1999					22
Cause of maximum:					23
Controls at pumphouse left on manual.					
Minimum gallons pumped by all methods in any one day during reporting year				18	24
Date of minimum: 10/19/1999					25
Total KWH used for pumping for the year				93,400	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 #6	6	65	16	720,000	Yes	1
WELL #7	7	50	8	119,500	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#6	#7		1
Location	PARK ROAD	PARK ROAD		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST		5
Year Installed	1962	1974		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	400	100		8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	G. E.		10
Year Installed	1962	1980		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	10		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1982		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	250		6
Total capacity in gallons	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6500		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		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	4.000	6,443	0	0	0	6,443	1
M	D	6.000	28,104	1,155	748	0	28,511	2
P	D	6.000	5,192	0	0	0	5,192	3
M	D	8.000	14,310	13	0	0	14,323	4
P	D	8.000	3,160	0	0	0	3,160	5
M	D	10.000	22,939	0	0	0	22,939	6
Total Within Municipality			80,148	1,168	748	0	80,568	
Total Utility			80,148	1,168	748	0	80,568	

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	355	0	13	0	342	4	1
M	1.000	255	15	0	0	270	26	2
M	1.250	4	0	0	0	4		3
M	1.500	9	0	0	0	9		4
M	2.000	8	0	0	0	8		5
M	3.000	1	0	0	0	1		6
M	6.000	1	0	0	0	1		7
Total Utility		633	15	13	0	635	30	

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	612	12	11	0	613	45	1
1.000	6	0	0	0	6	0	2
1.250	2	0	0	0	2	1	3
1.500	8	0	0	0	8	3	4
2.000	10	0	0	0	10	5	5
3.000	1	0	0	0	1	1	6
Total:	639	12	11	0	640	55	

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	521	79	7	4	0	2	613	1
1.000	0	5	1	0	0	0	6	2
1.250	0	0	0	0	2	0	2	3
1.500	0	4	0	3	0	1	8	4
2.000	0	4	3	2	0	1	10	5
3.000	0	0	0	1	0	0	1	6
Total:	521	92	11	10	2	4	640	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	141	3	2	0	142	2
Total Fire Hydrants	141	3	2	0	142	
Flushing Hydrants						
	3	0	0	(1)	2	3
Total Flushing Hydrants	3	0	0	(1)	2	

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:	142
Number of distribution system valves end of year:	177
Number of distribution valves operated during year:	100

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

The mains added during 1999 were financed with a combination of utility resources and proceeds from a Public Facilities Community Development Block Grant.

Water Services (Page W-16)

The services were primarily financed with utility resources. However, there was a small amount financed with proceeds from a Public Facilities Community Development Block Grant.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	697,748	1
Total Sales of Electricity	697,748	
Other Operating Revenues		
Forfeited Discounts (450)	2,790	2
Miscellaneous Service Revenues (451)	1,564	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	4,591	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	189	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	9,134	
Total Operating Revenues	706,882	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	508,433	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	46,084	11
Customer Accounts Expenses (901-904)	13,679	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	98,315	14
Total Operation and Maintenance Expenses	666,511	
Other Expenses		
Depreciation Expense (403)	35,037	15
Amortization Expense (404-407)	0	16
Taxes (408)	30,984	17
Total Other Expenses	66,021	
Total Operating Expenses	732,532	
NET OPERATING INCOME	(25,650)	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	2,790	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	2,790	
Miscellaneous Service Revenues (451):		
INITIAL ADMINISTRATIVE FEE	1,564	3
Total Miscellaneous Service Revenues (451)	1,564	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENT	4,591	5
Total Rent from Electric Property (454)	4,591	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	189	7
Total Other Electric Revenues (456)	189	
Amortization of Construction Grants (457):		
NONE	0	8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)	0	1
Fuel (501)	0	2
Operation Supplies and Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Maintenance of Steam Production Plant (506)	0	6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)	0	7
Water for Power (531)	0	8
Operation Supplies and Expenses (532)	0	9
Maintenance of Hydraulic Production Plant (535)	0	10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	0	11
Fuel (539)	0	12
Operation Supplies and Expenses (540)	0	13
Maintenance of Other Power Production Plant (543)	0	14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	508,433	15
Other Expenses (546)	0	16
Total Other Power Supply Expenses	508,433	
Total Power Production Expenses	508,433	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	0	17
Operation Supplies and Expenses (551)	0	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)	0	19
Total Transmission Expenses	0	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	0	20
Line and Station Labor (561)	918	21
Line and Station Supplies and Expenses (562)	5,253	22
Street Lighting and Signal System Expenses (565)	637	23
Meter Expenses (566)	2,378	24
Customer Installations Expenses (567)	0	25
Miscellaneous Distribution Expenses (569)	19,936	26
Maintenance of Structures and Equipment (571)	0	27
Maintenance of Lines (572)	13,723	28
Maintenance of Line Transformers (573)	690	29
Maintenance of Street Lighting and Signal Systems (574)	250	30
Maintenance of Meters (575)	2,237	31
Maintenance of Miscellaneous Distribution Plant (576)	62	32
Total Distribution Expenses	46,084	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,007	33
Accounting and Collecting Labor (902)	8,604	34
Supplies and Expenses (903)	2,068	35
Uncollectible Accounts (904)	0	36
Total Customer Accounts Expenses	13,679	
 SALES EXPENSES		
Sales Expenses (910)	0	37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	16,016	38
Office Supplies and Expenses (921)	2,139	39
Administrative Expenses Transferred -- Credit (922)	0	40
Outside Services Employed (923)	5,320	41
Property Insurance (924)	7,539	42
Injuries and Damages (925)	1,600	43
Employee Pensions and Benefits (926)	31,891	44
Regulatory Commission Expenses (928)	6,957	45
Miscellaneous General Expenses (930)	6,706	46
Transportation Expenses (933)	20,147	47
Maintenance of General Plant (935)	0	48
Total Administrative and General Expenses	98,315	
Total Operation and Maintenance Expenses	666,511	

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		24,414	1
Social Security		5,237	2
Wisconsin Gross Receipts Tax		551	3
PSC Remainder Assessment		782	4
Other (specify): NONE		0	5
Total tax expense		30,984	

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			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.244610				3
County tax rate	mills		4.381240				4
Local tax rate	mills		8.297820				5
School tax rate	mills		13.787780				6
Voc. school tax rate	mills		2.138270				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.849720				10
Less: state credit	mills		2.160950				11
Net tax rate	mills		26.688770				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.297820				14
Combined School Tax Rate	mills		15.926050				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.223870				17
Total Tax Rate	mills		28.849720				18
Ratio of Local and School Tax to Total	dec.		0.839657				19
Total tax net of state credit	mills		26.688770				20
Net Local and School Tax Rate	mills		22.409413				21
Utility Plant, Jan. 1	\$	1,071,518	1,071,518				22
Materials & Supplies	\$	61,608	61,608				23
Subtotal	\$	1,133,126	1,133,126				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,133,126	1,133,126				26
Assessment Ratio	dec.		0.817626				27
Assessed Value	\$	926,473	926,473				28
Net Local & School Rate	mills		22.409413				29
Tax Equiv. Computed for Current Year	\$	20,762	20,762				30
Tax Equivalent per 1994 PSC Report	\$	24,414					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	24,414					34

ELECTRIC UTILITY PLANT IN SERVICE

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

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

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Boiler Plant Equipment (312)	0	0	0	6
Engines and Engine Driven Generators (313)	0	0	0	7
Turbogenerator Units (314)	0	0	0	8
Accessory Electric Equipment (315)	0	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)	0	0	0	11
Structures and Improvements (331)	0	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	0	14
Accessory Electric Equipment (334)	0	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	0	16
Roads, Railroads and Bridges (336)	0	0	0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)	0	0	0	18
Structures and Improvements (341)	0	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	0	20
Prime Movers (343)	0	0	0	21
Generators (344)	0	0	0	22
Accessory Electric Equipment (345)	0	0	0	23
Miscellaneous Power Plant Equipment (346)	0	0	0	24
Total Other Production Plant	0	0	0	
TRANSMISSION PLANT				
Land and Land Rights (350)	0	0	0	25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0	0	26
Station Equipment (353)	0	0	27
Towers and Fixtures (354)	0	0	28
Poles and Fixtures (355)	0	0	29
Overhead Conductors and Devices (356)	0	0	30
Underground Conduit (357)	0	0	31
Underground Conductors and Devices (358)	0	0	32
Roads and Trails (359)	0	0	33
Total Transmission Plant	0	0	
 DISTRIBUTION PLANT			
Land and Land Rights (360)	476	0	34
Structures and Improvements (361)	0	0	35
Station Equipment (362)	92,459	0	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	140,838	508	38
Overhead Conductors and Devices (365)	125,745	370	39
Underground Conduit (366)	12,110	0	40
Underground Conductors and Devices (367)	65,964	1,234	41
Line Transformers (368)	192,379	979	42
Services (369)	87,886	5,805	43
Meters (370)	51,284	450	44
Installations on Customers' Premises (371)	733	0	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	103,580	92	47
Total Distribution Plant	873,454	9,438	
 GENERAL PLANT			
Land and Land Rights (389)	0	0	48
Structures and Improvements (390)	25,042	0	49
Office Furniture and Equipment (391)	15,248	0	50
Computer Equipment (391.1)	0	0	51
Transportation Equipment (392)	131,158	0	52
Stores Equipment (393)	3,279	0	53
Tools, Shop and Garage Equipment (394)	7,096	0	54
Laboratory Equipment (395)	0	0	55
Power Operated Equipment (396)	2,040	0	56
Communication Equipment (397)	0	0	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	0	0	26
Station Equipment (353)	0	0	0	27
Towers and Fixtures (354)	0	0	0	28
Poles and Fixtures (355)	0	0	0	29
Overhead Conductors and Devices (356)	0	0	0	30
Underground Conduit (357)	0	0	0	31
Underground Conductors and Devices (358)	0	0	0	32
Roads and Trails (359)	0	0	0	33
Total Transmission Plant	0	0	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)	0	0	476	34
Structures and Improvements (361)	0	0	0	35
Station Equipment (362)	0	0	92,459	36
Storage Battery Equipment (363)	0	0	0	37
Poles, Towers and Fixtures (364)	0	0	141,346	38
Overhead Conductors and Devices (365)	0	0	126,115	39
Underground Conduit (366)	0	0	12,110	40
Underground Conductors and Devices (367)	0	0	67,198	41
Line Transformers (368)	0	0	193,358	42
Services (369)	0	0	93,691	43
Meters (370)	400	0	51,334	44
Installations on Customers' Premises (371)	0	0	733	45
Leased Property on Customers' Premises (372)	0	0	0	46
Street Lighting and Signal Systems (373)	0	0	103,672	47
Total Distribution Plant	400	0	882,492	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	48
Structures and Improvements (390)	0	0	25,042	49
Office Furniture and Equipment (391)	0	0	15,248	50
Computer Equipment (391.1)	0	0	0	51
Transportation Equipment (392)	0	0	131,158	52
Stores Equipment (393)	0	0	3,279	53
Tools, Shop and Garage Equipment (394)	0	0	7,096	54
Laboratory Equipment (395)	0	0	0	55
Power Operated Equipment (396)	0	0	2,040	56
Communication Equipment (397)	0	0	0	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)	14,201	0	58
Other Tangible Property (399)	0	0	59
Total General Plant	198,064	0	
Total utility plant in service directly assignable	1,071,518	9,438	
<u>Common Utility Plant Allocated to Electric Department</u>	0	0	60
 Total utility plant in service	1,071,518	9,438	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)	0	0	14,201 58
Other Tangible Property (399)	0	0	0 59
Total General Plant	0	0	198,064
Total utility plant in service directly assignable	400	0	1,080,556
Common Utility Plant Allocated to Electric Department	0	0	0 60
Total utility plant in service	400	0	1,080,556

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.00	23.24	1
7.2/12.5 kV (12kV)	0.00	0.00	2
14.4/24.9 kV (25kV)	0.00	0.00	3
Other:			
NONE	0.00	0.00	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.00	2.30	5
7.2/12.5 kV (12kV)	0.00	0.00	6
14.4/24.9 kV (25kV)	0.00	0.00	7
Other:			
NONE	0.00	0.00	8
Transmission System			
34.5 kV	0.00	0.00	9
69 kV	0.00	0.00	10
115 kV	0.00	0.00	11
138 kV	0.00	0.00	12
Other:			
NONE	0.00	0.00	13

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	0 2
Nonfarm Customers	0 3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	0 7
Nonfarm	0 8
Total	0 9
Customers served at other than rural rates:	10
Farm	0 11
Nonfarm	0 12
Total	0 13
Total customers on rural lines at end of year	0 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	2,387	Thursday	01/07/1999	09:30	1,248	1
February	02	2,158	Friday	01/29/1999	09:15	1,092	2
March	03	2,265	Monday	03/08/1999	11:45	1,158	3
April	04	2,023	Monday	04/12/1999	09:30	972	4
May	05	1,885	Tuesday	05/04/1999	09:30	895	5
June	06	2,104	Friday	06/25/1999	13:00	1,011	6
July	07	2,330	Thursday	07/15/1999	13:00	1,051	7
August	08	2,435	Tuesday	07/27/1999	13:15	971	8
September	09	2,296	Friday	08/27/1999	11:45	958	9
October	10	2,017	Monday	10/25/1999	10:45	1,027	10
November	11	1,935	Tuesday	11/23/1999	17:30	974	11
December	12	2,462	Monday	12/20/1999	18:15	1,372	12
Total		26,297				12,729	

System Name CORNELL MUNICIPAL ELECTRIC UTILITY

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

Type of Reading	Supplier
15 minutes integrated	NORTHERN STATES POWER COMPANY

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam	0	1
Nuclear Steam	0	2
Hydraulic	0	3
Internal Combustion Turbine	0	4
Internal Combustion Reciprocating	0	5
Non-Conventional (wind, photovoltaic, etc.)	0	6
Total Generation	0	7
Purchases	12,729	8
Interchanges:		
In (gross)	0	9
Out (gross)	0	10
Net	0	11
Transmission for/by others (wheeling):		
Received	0	12
Delivered	0	13
Net	0	14
Total Source of Energy	12,729	15
		16
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	12,099	18
Sales For Resale	0	19
Energy Used by the Company (excluding station use):		20
Electric Utility	0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	0	22
Total Used by Company	0	23
Total Sold and Used	12,099	24
Energy Losses:		25
Transmission Losses (if applicable)	0	26
Distribution Losses	630	27
Total Energy Losses	630	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	4.9493%	29
Total Disposition of Energy	12,729	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)	
Residential Sales				
RESIDENTIAL	RG-1	706	5,640	1
YARD LIGHTS	YA-1	0	7	2
Total Sales for Residential Sales		706	5,647	
Commercial & Industrial				
INDUSTRIAL	CP-1	12	3,536	3
COMMERCIAL	GS-1	134	2,417	4
INTERDEPARTMENTAL	MA-1	3	104	5
YARD LIGHTS	YA-1	0	25	6
Total Sales for Commercial & Industrial		149	6,082	
Public Street & Highway Lighting				
STREET LIGHTS	MS-1	5	353	7
ATHLETIC LIGHTS	MS-2	3	17	8
Total Sales for Public Street & Highway Lighting		8	370	
Sales for Resale				
NONE		0	0	9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		863	12,099	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	322,560	6,496	329,056	1
0	0	525	0	525	2
0	0	323,085	6,496	329,581	
0	0	176,681	2,835	179,516	3
0	0	150,206	2,460	152,666	4
0	0	6,288	42	6,330	5
0	0	1,614	0	1,614	6
0	0	334,789	5,337	340,126	
0	0	26,635	201	26,836	7
0	0	1,160	45	1,205	8
0	0	27,795	246	28,041	
0	0	0	0	0	9
0	0	0	0	0	
0	0	685,669	12,079	697,748	

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	N. S. P. Co.				1
Point of Delivery	SWITCHING STATION				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	2400/4160				4
Point of Metering	SWITCHING STATION				5
Total of 12 Monthly Maximum Demands -- kW	26,297				6
Average load factor	66.5684%				7
Total Cost of Purchased Power	508,433				8
Average cost per kWh	0.0398				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	507	741			12
February	457	634			13
March	460	698			14
April	403	569			15
May	387	508			16
June	399	612			17
July	485	616			18
August	427	545			19
September	393	565			20
October	411	616			21
November	414	560			22
December	528	844			23
Total kWh (000)	5,271	7,508			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

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

NONE

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

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

STEAM PRODUCTION PLANTS (cont.)

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

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

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

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

1

HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
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 (d)	(e)	(f)
--------------------	-----	-----	----------------------------	-----	-----

NONE

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	997	488	15,107	1
Acquired during year	3	0	0	2
Total	1,000	488	15,107	3
Retired during year	16	0	0	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
Number end of year	984	488	15,107	6
Number end of year accounted for as follows:				7
In customers' use	865	355	11,095	8
In utility's use	0	1	5	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises	0			11
In stock	119	132	4,007	12
Total end of year	984	488	15,107	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	192	173,789	1
Mercury Vapor	400	26	53,560	2
Sodium Vapor	100	77	35,989	3
Sodium Vapor	250	47	63,121	4
Total		342	326,459	
Ornamental				
Sodium Vapor	250	22	27,389	5
Total		22	27,389	
Other				
NONE				6
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

a/c #928 The Utility filed a rate increase application during 1999.

Substation Equipment (Page E-21)

The utility does not have any substation equipment.
