



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: ARGYLE MUNICIPAL ELECTRIC & WATER UTILITY

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Principal Office: P.O. BOX 246  
ARGYLE, WI 53504

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For the Year Ended: DECEMBER 31, 2002

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** ARGYLE MUNICIPAL ELECTRIC & WATER UTILITY

**Utility Address:** P.O. BOX 246  
ARGYLE, WI 53504

**When was utility organized?** 1/1/1905

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MRS SANDA FLANNERY

**Title:** CLERK-TREASURER

**Office Address:**

P.O. BOX 246  
ARGYLE, WI 53504-0246

**Telephone:** (608) 543 - 3113

**Fax Number:** (608) 543 - 3272

**E-mail Address:**

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

**Name:** JULIE RUNDE

**Title:** STAFF ACCOUNTANT

**Office Address:** JOHNSON BLOCK AND COMPANY

229 HIGH STREET  
MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

**E-mail Address:** jrunde@johnsonblock.com

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

**Name:** NEIL TOLLACKSON

**Title:** CHAIRMAN

**Office Address:**

P.O. BOX 246  
ARGYLE, WI 53504

**Telephone:** (608) 543 - 3113

**Fax Number:** (608) 543 - 3272

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** JAY BENNETT

**Title:** MANAGER

**Office Address:** JOHNSON BLOCK AND COMPANY  
229 HIGH STREET  
MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

**E-mail Address:** jbenett@johnsonblock.com

**Date of most recent audit report:** 1/18/2002

**Period covered by most recent audit:** 1/1/01/ - 12/31/01

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

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**Name:** MR RANDY MARTIN

**Title:** SUPERINTENDENT

**Office Address:**  
P.O. BOX 246  
ARGYLE, WI 53504

**Telephone:** (608) 543 - 3113

**Fax Number:** (608) 543 - 3272

**E-mail Address:**

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**Name of utility commission/committee:**

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

- MR KEITH BAERTSCHI
- MR TIM HILL
- MR RON NELSON
- MS SUSAN NELSON
- MR NEIL TOLLACKSON

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**Is sewer service rendered by the utility?** NO

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

, WI

**Contact Person:**

**Title:**

**Telephone:** ( ) -

**Fax Number:** ( ) -

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	568,966	580,537	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	332,068	339,938	2
Depreciation Expense (403)	96,464	93,325	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	54,424	48,797	5
<b>Total Operating Expenses</b>	<b>482,956</b>	<b>482,060</b>	
<b>Net Operating Income</b>	<b>86,010</b>	<b>98,477</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>86,010</b>	<b>98,477</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	2,721	4,995	10
Miscellaneous Nonoperating Income (421)	120	0	11
<b>Total Other Income</b>	<b>2,841</b>	<b>4,995</b>	
<b>Total Income</b>	<b>88,851</b>	<b>103,472</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>88,851</b>	<b>103,472</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	24,431	26,077	14
Amortization of Debt Discount and Expense (428)	0		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
<b>Total Interest Charges</b>	<b>24,431</b>	<b>26,077</b>	
<b>Net Income</b>	<b>64,420</b>	<b>77,395</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	787,653	710,258	20
Balance Transferred from Income (433)	64,420	77,395	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>852,073</b>	<b>787,653</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
ELECTRIC INTEREST INCOME	2,316	5
WATER INTEREST INCOME	405	6
<b>Total (Acct. 419):</b>	<b>2,721</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
MISC. NON-OPERATING INCOME	120	7
<b>Total (Acct. 421):</b>	<b>120</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	133,934	435,032	0	0	<b>568,966</b>	<b>1</b>	
Less: interdepartmental sales	0	13,327	0	0	<b>13,327</b>	<b>2</b>	
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	283	12,735			<b>13,018</b>	<b>5</b>	
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>							
NONE						<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>133,651</b>	<b>408,970</b>	<b>0</b>	<b>0</b>	<b>542,621</b>		

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	14,425		14,425	1
Electric operating expenses	35,794	(7,107)	28,687	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts		7,107	7,107	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			0	19
<b>Total Payroll</b>	<b>50,219</b>	<b>0</b>	<b>50,219</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,802,179	2,766,273	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,021,858	933,003	2
<b>Net Utility Plant</b>	<b>1,780,321</b>	<b>1,833,270</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	153,458	138,411	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	53,806	63,717	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	59,521	59,330	14
Materials and Supplies (150)	37,154	41,145	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
<b>Total Current and Accrued Assets</b>	<b>303,939</b>	<b>302,603</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	4,781	9,561	20
<b>Total Deferred Debits</b>	<b>4,781</b>	<b>9,561</b>	
<b>Total Assets and Other Debits</b>	<b>2,089,041</b>	<b>2,145,434</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	384,611	384,611	<b>21</b>
Appropriated Earned Surplus (215)	0		<b>22</b>
Unappropriated Earned Surplus (216)	852,073	787,653	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,236,684</b>	<b>1,172,264</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	11,046	16,569	<b>24</b>
Advances from Municipality (223)	39,708	39,708	<b>25</b>
Other Long-Term Debt (224)	417,958	497,021	<b>26</b>
<b>Total Long-Term Debt</b>	<b>468,712</b>	<b>553,298</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	38,086	41,449	<b>28</b>
Payables to Municipality (233)	191,014	227,229	<b>29</b>
Customer Deposits (235)	0		<b>30</b>
Taxes Accrued (236)	49,027	42,564	<b>31</b>
Interest Accrued (237)	13,282	16,592	<b>32</b>
Other Current and Accrued Liabilities (238)	198		<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>291,607</b>	<b>327,834</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0		<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0		<b>37</b>
Injuries and Damages Reserve (262)	0		<b>38</b>
Pensions and Benefits Reserve (263)	0		<b>39</b>
Miscellaneous Operating Reserves (265)	0		<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	92,038	92,038	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>2,089,041</b>	<b>2,145,434</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	1,056,159	0	0	1,725,608	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)				20,412	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	1,056,159	0	0	1,746,020	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	178,023	0	0	843,835	10
<b>Total Accumulated Provision</b>	178,023	0	0	843,835	
<b>Net Utility Plant</b>	878,136	0	0	902,185	

### 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)	
<b>Balance first of year</b>	153,736	779,267			<b>933,003</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	23,661	72,803			<b>96,464</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	626				<b>626</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>24,287</b>	<b>72,803</b>	<b>0</b>	<b>0</b>	<b>97,090</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0	8,235			<b>8,235</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>0</b>	<b>8,235</b>	<b>0</b>	<b>0</b>	<b>8,235</b>	<b>19</b>
<b>Balance End of Year</b>	<b>178,023</b>	<b>843,835</b>	<b>0</b>	<b>0</b>	<b>1,021,858</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	2.30%	4.24%				<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other				20,647	20,647	26,257	2
<b>Total Electric Utility</b>					<b>20,647</b>	<b>26,257</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	20,647	26,257	1
Water utility	16,507	14,888	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>37,154</b>	<b>41,145</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				1
<b>Total</b>			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>
Balance first of year	384,611 1
<b>Changes during year (explain):</b>	2
<b>Balance end of year</b>	<b>384,611</b>

**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)	
G.O. Refunding Bonds	12/17/1993	03/15/2004	5.20%	11,046	1
<b>Total Bonds (Account 221):</b>				<b>11,046</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
Advance from Municipality	01/01/1990	01/01/2000	0.00%	39,708	1
<b>Total for Account 223</b>				<b>39,708</b>	
<b>Other Long-Term Debt (224)</b>					
State Trust Fund	01/07/1998	03/15/2007	5.75%	71,501	2
State Trust Fund	02/12/1998	03/15/2007	5.75%	78,740	3
WOODFORD STATE BANK	02/07/2001	02/07/2006	4.90%	25,000	4
WOODFORD STATE BANK	05/02/2001	05/03/2006	4.85%	164,250	5
State Trust Fund	11/25/1997	03/15/2007	5.75%	78,467	6
<b>Total for Account 224</b>				<b>417,958</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	42,564	1
<b>Accruals:</b>		
Charged water department expense	20,313	2
Charged electric department expense	34,112	3
Charged sewer department expense	277	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>54,702</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	43,050	6
Social Security taxes	4,715	7
PSC Remainder Assessment	474	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>48,239</b>	
<b>Balance end of year</b>	<b>49,027</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
G.O. Refunding Bond	680	631	853	458	1
<b>Subtotal</b>	<b>680</b>	<b>631</b>	<b>853</b>	<b>458</b>	
<b>Advances from Municipality (223)</b>					
Advance from Municipality	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
WOODFORD STATE BANK	3,746	10,187	11,520	2,413	3
State Trust Fund	12,166	13,613	15,368	10,411	4
<b>Subtotal</b>	<b>15,912</b>	<b>23,800</b>	<b>26,888</b>	<b>12,824</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>16,592</b>	<b>24,431</b>	<b>27,741</b>	<b>13,282</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	27,406	64,632	0	0	0	<b>92,038</b>	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>27,406</b>	<b>64,632</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>92,038</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	8,410	5
Electric	45,396	6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>53,806</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM VILLAGE TO WATER FOR TAX ROLL, HYDRANT RENT	55,915	12
DUE FROM VILLAGE TO ELECTRIC FOR TAX ROLL	628	13
DUE FROM WATER TO ELECTRIC FOR PSC ASSESS, COMPUTER EXPENSE	666	14
DUE FROM SEWER TO ELECTRIC FOR SHARED COMPUTER EXPENSE	533	15
DUE FROM SEWER TO WATER FOR SHARED METER COSTS	1,779	16
<b>Total (Acct. 145):</b>	<b>59,521</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	0	
<b>Other Deferred Debits (183):</b>		
WATER TOWER REPAINTING - AUTHORIZED 1/5/2000 BY PSC	4,781	19
<b>Total (Acct. 183):</b>	4,781	
<b>Payables to Municipality (233):</b>		
TO GENERAL FROM WATER FOR INSURANCE, WAGES, SUPPLIES	28,786	20
TO GENERAL FROM ELECTRIC FOR INSURANCE, CLERK, DEBT PAYMENT	162,228	21
<b>Total (Acct. 233):</b>	191,014	
<b>Other Deferred Credits (253):</b>		
NONE		22
<b>Total (Acct. 253):</b>	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)	
<b>Add Average:</b>						
Utility Plant in Service	1,056,159	1,717,861	0	0	<b>2,774,020</b>	<b>1</b>
Materials and Supplies	15,697	23,452	0	0	<b>39,149</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	165,879	811,551	0	0	<b>977,430</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	27,406	64,632	0	0	<b>92,038</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>878,571</b>	<b>865,130</b>	<b>0</b>	<b>0</b>	<b>1,743,701</b>	
Net Operating Income	43,840	42,170	0	0	<b>86,010</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>4.99%</b>	<b>4.87%</b>	<b>N/A</b>	<b>N/A</b>	<b>4.93%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	384,611	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	819,863	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,204,474</b>	
<b>Net Income</b>		
Net Income	64,420	5
<b>Percent Return on Proprietary Capital</b>	<b>5.35%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

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

The village implemented a rate case for the electric utility effective June 29, 2002.

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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

The Village is not charging any interest on the advance.

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

Water Tower repainting was authorized by PSC on 1/5/2000.  
A decrease in accounts receivable #142 is due to a large customer going out of business in the current year.

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### Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

January 28, 2003

Village Board  
Village of Argyle  
Argyle, Wisconsin 53504

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Argyle Electric and Water Utilities as of December 31, 2002, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the Village of Argyle and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

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## FINANCIAL SECTION FOOTNOTES

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

April 1, 2003

Ms. Sanda Flannery, Clerk-Treasurer  
Argyle Municipal Water and Electric Utility  
P.O. Box 246  
Argyle, WI 53504-0246

2002 Analytical Review DWCCA-0230-ELE

Dear Ms. Flannery:

The Public Service Commission (Commission) staff has completed its analytical review of your 2002 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. The analytical review did not identify any such issues.

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

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

Sincerely,

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

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\0230  
Argyle.doc

3/19/03 good filer, ele

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	132,360	1
<b>Total Sales of Water</b>	<b>132,360</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	489	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,085	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>1,574</b>	
<b>Total Operating Revenues</b>	<b>133,934</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	17,744	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	12,445	11
Customer Accounts Expenses (901-904)	5,817	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	10,114	14
<b>Total Operation and Maintenance Expenses</b>	<b>46,120</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	23,661	15
Amortization Expense (404-407)		16
Taxes (408)	20,313	17
<b>Total Other Operating Expenses</b>	<b>43,974</b>	
<b>Total Operating Expenses</b>	<b>90,094</b>	
<b>NET OPERATING INCOME</b>	<b>43,840</b>	

### WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential			0	1
Commercial			0	2
Industrial			0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>		<b>0</b>	
Metered Sales to General Customers (461)				
Residential	323	14,134	56,361	4
Commercial	48	4,967	17,532	5
Industrial	1	441	1,131	6
<b>Total Metered Sales to General Customers (461)</b>	<b>372</b>	<b>19,542</b>	<b>75,024</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		55,707	8
Other Sales to Public Authorities (464)	9	498	1,629	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>382</b>	<b>20,040</b>	<b>132,360</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	55,707	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>55,707</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	489	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>489</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	880	10
<b>Other (specify):</b>		
MISCELLANEOUS	205	11
<b>Total Other Water Revenues (474)</b>	<b>1,085</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	14,266	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	3,478	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
<b>Total Pumping Expenses</b>	<b>17,744</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>0</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	1,860	15
Maintenance of Distribution Reservoirs and Standpipes (650)	10,332	16
Maintenance of Mains (651)	42	17
Maintenance of Services (652)	183	18
Maintenance of Meters (653)		19
Maintenance of Hydrants (654)	28	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>12,445</b>	

## 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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	850	<b>22</b>
Accounting and Collecting Labor (902)	4,327	<b>23</b>
Supplies and Expenses (903)	357	<b>24</b>
Uncollectible Accounts (904)	283	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>5,817</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	3,793	<b>27</b>
Office Supplies and Expenses (921)	511	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	1,891	<b>30</b>
Property Insurance (924)	1,252	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	2,196	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	471	<b>35</b>
Transportation Expenses (933)		<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>10,114</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>46,120</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		18,704	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		273	2
<b>Net property tax equivalent</b>		<b>18,431</b>	
Social Security		1,749	3
PSC Remainder Assessment		133	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>20,313</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Lafayette				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.197870				3
County tax rate	mills		7.286026				4
Local tax rate	mills		3.230932				5
School tax rate	mills		13.543997				6
Voc. school tax rate	mills		1.851518				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.110343</b>				<b>10</b>
Less: state credit	mills		1.891298				11
<b>Net tax rate</b>	mills		<b>24.219045</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>3.230932</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.395515</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.626447</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.110343</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.713374</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.219045</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.277244</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>1,056,160</b>	1,056,160				22
Materials & Supplies	\$	<b>14,888</b>	14,888				23
<b>Subtotal</b>	\$	<b>1,071,048</b>	<b>1,071,048</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,071,048</b>	<b>1,071,048</b>				<b>26</b>
Assessment Ratio	dec.		1.010760				27
<b>Assessed Value</b>	\$	<b>1,082,572</b>	<b>1,082,572</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.277244</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>18,704</b>	<b>18,704</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	16,416					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>18,704</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	150		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)	52,087		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>52,237</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	20,308		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	64,278		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,400		20
<b>Total Pumping Plant</b>	<b>86,986</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	526		23
<b>Total Water Treatment Plant</b>	<b>526</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	50		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			150 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)			52,087 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>52,237</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			20,308 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			64,278 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,400 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>86,986</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			526 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>526</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			50 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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>		
Distribution Reservoirs and Standpipes (342)	211,711	26
Transmission and Distribution Mains (343)	516,788	27
Fire Mains (344)	0	28
Services (345)	72,203	29
Meters (346)	31,278	30
Hydrants (348)	56,168	31
Other Transmission and Distribution Plant (349)	881	32
<b>Total Transmission and Distribution Plant</b>	<b>889,079</b>	<b>0</b>
<b>GENERAL PLANT</b>		
Land and Land Rights (389)	0	33
Structures and Improvements (390)	0	34
Office Furniture and Equipment (391)	613	35
Computer Equipment (391.1)	6,335	36
Transportation Equipment (392)	4,738	37
Stores Equipment (393)	0	38
Tools, Shop and Garage Equipment (394)	11,332	39
Laboratory Equipment (395)	3,674	40
Power Operated Equipment (396)	0	41
Communication Equipment (397)	639	42
SCADA Equipment (397.1)	0	43
Miscellaneous Equipment (398)	0	44
Other Tangible Property (399)	0	45
<b>Total General Plant</b>	<b>27,331</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>1,056,159</b>	<b>0</b>
Common Utility Plant Allocated to Water Department	0	46
<b>Total utility plant in service</b>	<b>1,056,159</b>	<b>0</b>

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			211,711 26
Transmission and Distribution Mains (343)			516,788 27
Fire Mains (344)			0 28
Services (345)			72,203 29
Meters (346)			31,278 30
Hydrants (348)			56,168 31
Other Transmission and Distribution Plant (349)			881 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>889,079</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			613 35
Computer Equipment (391.1)			6,335 36
Transportation Equipment (392)			4,738 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			11,332 39
Laboratory Equipment (395)			3,674 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			639 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>27,331</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,056,159</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,056,159</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			1,880	1,880	1
February			1,616	1,616	2
March			1,885	1,885	3
April			1,803	1,803	4
May			1,978	1,978	5
June			1,971	1,971	6
July			2,348	2,348	7
August			1,968	1,968	8
September			1,842	1,842	9
October			1,839	1,839	10
November			1,865	1,865	11
December			2,083	2,083	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>23,078</b>	<b>23,078</b>	
Less: Water sold				20,040	13
Volume pumped but not sold				3,038	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				2,500	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,500	19
Volume pumped but unaccounted for				538	20
Percent of water lost				2%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				176	23
Date of maximum: 7/1/2002					24
Cause of maximum:					25
Generation					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				43	26
Date of minimum: 3/6/2002					27
Total KWH used for pumping for the year				47,464	28
If water is purchased:Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL 1	1	313	8	30,000	Yes	<b>1</b>
WELL 2	2	525	8	36,000	Yes	<b>2</b>
WELL 3	3	916	15	62,400	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
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	1	2	3	1
Location	ARGYLE	ARGYLE	ARGYLE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	STA-RITE	WORTHINGTON	WORHTINGTON	5
Year Installed	1994	1985	1985	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	50	300	520	8
Pump Motor or Standby Engine Mfr	FORD	WORHTINGTON	WORHTINGTON	9 10
Year Installed	1994	1985	1985	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	50	200	200	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 23
Year Installed				24
Type				25
Horsepower				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1985		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	80		6
Total capacity in gallons (actual)	200,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	500.0000		12
Is a corrosion control chemical used (yes, no)?	Y		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	2.000	500	0	0	0	500	1
M	D	4.000	7,758	0	0	0	7,758	2
M	D	6.000	12,808	0	0	0	12,808	3
M	D	8.000	16,039	0	0	0	16,039	4
<b>Total Within Municipality</b>			<b>37,105</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,105</b>	
<b>Total Utility</b>			<b>37,105</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,105</b>	

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	372	0	0	0	372	24	1
M	1.000	19	0	0	0	19		2
M	2.000	4	0	0	0	4		3
<b>Total Utility</b>		<b>395</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>395</b>	<b>24</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	375	0	0	0	375	32	1
1.000	8	0	0	0	8	0	2
1.500	1	0	0	0	1	0	3
2.000	6	0	0	0	6	0	4
3.000	2	0	0	0	2	0	5
<b>Total:</b>	<b>392</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>392</b>	<b>32</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.500	324	43	0	0	0	8	375	1
1.000	0	2	1	3	0	2	8	2
1.500	0	0	1	0	0	0	1	3
2.000	0	1	0	5	0	0	6	4
3.000	0	0	0	2	0	0	2	5
<b>Total:</b>	<b>324</b>	<b>46</b>	<b>2</b>	<b>10</b>	<b>0</b>	<b>10</b>	<b>392</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	<b>1</b>
Within Municipality	78	0	0	0	78	<b>2</b>
<b>Total Fire Hydrants</b>	<b>78</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year: 78  
 Number of distribution system valves end of year: 118  
 Number of distribution valves operated during year: 115

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

The increases in revenues are due to 2002 being the first full year of a rate increase enacted in 2001.

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

The increase in account 650 is due to \$4800 spent for pump repair.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	428,681	1
<b>Total Sales of Electricity</b>	<b>428,681</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	4,700	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	556	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,095	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>6,351</b>	
<b>Total Operating Revenues</b>	<b>435,032</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	213,608	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	22,555	11
Customer Accounts Expenses (901-904)	16,178	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	33,607	14
<b>Total Operation and Maintenance Expenses</b>	<b>285,948</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	72,803	15
Amortization Expense (404-407)		16
Taxes (408)	34,111	17
<b>Total Other Expenses</b>	<b>106,914</b>	
<b>Total Operating Expenses</b>	<b>392,862</b>	
<b>NET OPERATING INCOME</b>	<b>42,170</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	4,700	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>4,700</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
MACHINE RENTAL	556	5
<b>Total Rent from Electric Property (454)</b>	<b>556</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
OTHER ELECTRIC REVENUE	1,095	7
<b>Total Other Electric Revenues (456)</b>	<b>1,095</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

## 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)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
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
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)	9,235	11
Fuel (539)		12
Operation Supplies and Expenses (540)	3,294	13
Maintenance of Other Power Production Plant (543)	218	14
<b>Total Other Power Generation Expenses</b>	<b>12,747</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	200,861	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>200,861</b>	
<b>Total Power Production Expenses</b>	<b>213,608</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		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)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	9,235	20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)	1,112	23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	111	26
Maintenance of Structures and Equipment (571)	5,447	27
Maintenance of Lines (572)	6,650	28
Maintenance of Line Transformers (573)		29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<b>22,555</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	3,095	33
Accounting and Collecting Labor (902)		34
Supplies and Expenses (903)	348	35
Uncollectible Accounts (904)	12,735	36
<b>Total Customer Accounts Expenses</b>	<b>16,178</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<b>0</b>	

### 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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	7,586	<b>38</b>
Office Supplies and Expenses (921)	3,279	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	4,118	<b>41</b>
Property Insurance (924)	4,158	<b>42</b>
Injuries and Damages (925)		<b>43</b>
Employee Pensions and Benefits (926)	6,495	<b>44</b>
Regulatory Commission Expenses (928)	789	<b>45</b>
Miscellaneous General Expenses (930)	2,098	<b>46</b>
Transportation Expenses (933)	5,084	<b>47</b>
Maintenance of General Plant (935)		<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>33,607</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>285,948</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		30,322	1
Social Security		2,966	2
Wisconsin Gross Receipts Tax		350	3
PSC Remainder Assessment		473	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>34,111</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Lafayette				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.197870				3
County tax rate	mills		7.286026				4
Local tax rate	mills		3.230932				5
School tax rate	mills		13.543997				6
Voc. school tax rate	mills		1.851518				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.110343</b>				<b>10</b>
Less: state credit	mills		1.891297				11
<b>Net tax rate</b>	mills		<b>24.219046</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>3.230932</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.395515</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.626447</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.110343</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.713374</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.219046</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.277244</b>				<b>21</b>
Utility Plant, Jan. 1	\$	1,710,113	1,710,113				22
Materials & Supplies	\$	26,257	26,257				23
<b>Subtotal</b>	\$	<b>1,736,370</b>	<b>1,736,370</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,736,370</b>	<b>1,736,370</b>				<b>26</b>
Assessment Ratio	dec.		1.010760				27
<b>Assessed Value</b>	\$	<b>1,755,053</b>	<b>1,755,053</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.277244</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>30,322</b>	<b>30,322</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	21,459					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>30,322</b>					<b>34</b>

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	100		11
Structures and Improvements (331)	8,271		12
Reservoirs, Dams and Waterways (332)	5,000		13
Water Wheels, Turbines and Generators (333)	54,175		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>67,546</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	712		18
Structures and Improvements (341)	38,881		19
Fuel Holders, Producers and Accessories (342)	27,395		20
Prime Movers (343)	253,416		21
Generators (344)	16,370		22
Accessory Electric Equipment (345)	62,719		23
Miscellaneous Power Plant Equipment (346)	2,901		24
<b>Total Other Production Plant</b>	<b>402,394</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			100 11
Structures and Improvements (331)			8,271 12
Reservoirs, Dams and Waterways (332)			5,000 13
Water Wheels, Turbines and Generators (333)			54,175 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>67,546</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			712 18
Structures and Improvements (341)			38,881 19
Fuel Holders, Producers and Accessories (342)			27,395 20
Prime Movers (343)			253,416 21
Generators (344)			16,370 22
Accessory Electric Equipment (345)			62,719 23
Miscellaneous Power Plant Equipment (346)			2,901 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>402,394</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25

### ELECTRIC UTILITY PLANT IN SERVICE

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	30,930	6,085	29
Overhead Conductors and Devices (356)	55,260	9,840	30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>86,190</b>	<b>15,925</b>	
 <b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	388,050		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	0		38
Overhead Conductors and Devices (365)	343,309		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	85,497	979	41
Line Transformers (368)	103,259	5,076	42
Services (369)	0		43
Meters (370)	38,524	595	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	69,425	173	47
<b>Total Distribution Plant</b>	<b>1,028,064</b>	<b>6,823</b>	
 <b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	1,513		50
Computer Equipment (391.1)	8,216		51
Transportation Equipment (392)	86,362		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	22,375	867	54
Laboratory Equipment (395)	7,334		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)	1,708		35,307 29
Overhead Conductors and Devices (356)	2,567		62,533 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>4,275</b>	<b>0</b>	<b>97,840</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			388,050 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)			343,309 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			86,476 41
Line Transformers (368)	1,852		106,483 42
Services (369)			0 43
Meters (370)	2,108		37,011 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			69,598 47
<b>Total Distribution Plant</b>	<b>3,960</b>	<b>0</b>	<b>1,030,927</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			1,513 50
Computer Equipment (391.1)			8,216 51
Transportation Equipment (392)			86,362 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			23,242 54
Laboratory Equipment (395)			7,334 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57

### ELECTRIC UTILITY PLANT IN SERVICE

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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)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	120	114	<b>58</b>
Other Tangible Property (399)	0		<b>59</b>
<b>Total General Plant</b>	<b>125,920</b>	<b>981</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,710,114</b>	<b>23,729</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		<b>60</b>
 <b>Total utility plant in service</b>	<b>1,710,114</b>	<b>23,729</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			234 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>126,901</b>
<b>Total utility plant in service directly assignable</b>	<b>8,235</b>	<b>0</b>	<b>1,725,608</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>8,235</b>	<b>0</b>	<b>1,725,608</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)		18.71	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)		7.50	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV			9
69 kV		0.50	10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0</b> 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0</b> 9
Customers served at other than rural rates:	10
Farm	1 11
Nonfarm	6 12
<b>Total</b>	<b>7</b> 13
<b>Total customers on rural lines at end of year</b>	<b>7</b> 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	1,737	Thursday	01/03/2002	08:00	783	1
February	02	1,606	Wednesday	02/06/2002	08:00	671	2
March	03	1,657	Monday	03/04/2002	09:00	718	3
April	04	1,446	Wednesday	04/03/2002	08:00	622	4
May	05	1,297	Monday	05/13/2002	11:00	594	5
June	06	1,549	Tuesday	06/25/2002	14:00	636	6
July	07	1,672	Monday	07/01/2002	14:00	722	7
August	08	1,635	Thursday	08/01/2002	14:00	678	8
September	09	1,568	Monday	09/09/2002	14:00	578	9
October	10	1,167	Friday	10/04/2002	10:00	598	10
November	11	1,279	Thursday	11/28/2002	11:00	617	11
December	12	1,300	Wednesday	12/04/2002	19:00	686	12
<b>Total</b>		<b>17,913</b>				<b>7,903</b>	

**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	Dairyland Power Corp.

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	213	3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	48	5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>261</b>	<b>7</b>
Purchases	7,903	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
<b>Total Source of Energy</b>	<b>8,164</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	7,751	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>7,751</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	413	27
<b>Total Energy Losses</b>	<b>413</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>5.0588%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>8,164</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL SALES	RG-1	387	4,102	1
<b>Total Sales for Residential Sales</b>		<b>387</b>	<b>4,102</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL SALES	CG-1	76	1,722	2
SMALL POWER	CP-1	7	1,299	3
LARGE POWER	CP-2	1	525	4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>84</b>	<b>3,546</b>	
<b>Public Street &amp; Highway Lighting</b>				
PUBLIC STREET AND HIGHWAY LIGHTING	MS-1	5	103	5
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>5</b>	<b>103</b>	
<b>Sales for Resale</b>				
NONE				6
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>476</b>	<b>7,751</b>	

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		220,401	(4,602)	<b>215,799</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>220,401</b>	<b>(4,602)</b>	<b>215,799</b>	
		99,863	(2,023)	<b>97,840</b>	<b>2</b>
5,829		70,500	(1,556)	<b>68,944</b>	<b>3</b>
2,160	219	33,523	(752)	<b>32,771</b>	<b>4</b>
<b>7,989</b>	<b>219</b>	<b>203,886</b>	<b>(4,331)</b>	<b>199,555</b>	
		13,431	(104)	<b>13,327</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>13,431</b>	<b>(104)</b>	<b>13,327</b>	
				<b>0</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>7,989</b>	<b>219</b>	<b>437,718</b>	<b>(9,037)</b>	<b>428,681</b>	

### PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	YLAND POWER COOP				1
Point of Delivery	SUB STATION				2
Type of Power Purchased (firm, dump, etc.)	Non-Firm				3
Voltage at Which Delivered	69kv				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	17,913				6
Average load factor	<b>60.4367%</b>				7
Total Cost of Purchased Power	200,861				8
Average cost per kWh	<b>0.0254</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	783				12
February	671				13
March	718				14
April	622				15
May	594				16
June	636				17
July	722				18
August	678				19
September	578				20
October	598				21
November	617				22
December	686				23
<b>Total kWh (000)</b>	<b>7,903</b>	<b>0</b>			24
					25
					26
					27
	<b>(d)</b>		<b>(e)</b>		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

**PRODUCTION STATISTICS TOTALS**

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	261	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	1,580	7
Date and Hour of Such Maximum Demand	7/1/2002 16	8
<b>Load Factor</b>	<b>0.0189</b>	<b>9</b>
Maximum Net Generation in Any One Day	10,298	10
Date of Such Maximum	7/1/2002	11
Number of Hours Generators Operated	31	12
Maximum Continuous or Dependable Capacity--kW	2,100	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>0</b>	<b>16</b>
Monthly Net Generation --- kWh (000):		
January	24	17
February	20	18
March	27	19
April	19	20
May	21	21
June	16	22
July	48	23
August	18	24
September	15	25
October	11	26
November	12	27
December	30	28
<b>Total kWh (000)</b>	<b>261</b>	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	105	32
Average Cost per Barrel of Oil Burned (\$)	35.0700	33
Specific Gravity	31	34
Average BTU per Gallon	139,000	35
Lubricating Oil Consumed--Gallons	60	36
Average Cost per Gallon (\$)	3.8900	37
kWh Net Generation per Gallon of Fuel Oil	10	38
kWh Net Generation per Gallon of Lubr. Oil	840	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	2,348	52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)	0.0141	54

### PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)		
Name of Plant	Argyle Mun. Ele			Argyle Mun. Ele	Argyle Mun. Ele	1
Unit Identification	2	3	1			2
Type of Generation	RECIP	RECIP	HYDRO			3
kWh Net Generation (000)	23	25	213			4
Is Generation Metered or Estimated?	M	M	M			5
Is Exciter & Station Use Metered or Estimated?	M	M	M			6
60-Minute Maximum Demand--kW (est. if not meas.)						7
Date and Hour of Such Maximum Demand						8
<b>Load Factor</b>						9
Maximum Net Generation in Any One Day	5,100	5,398				10
Date of Such Maximum	07/02/2002	07/01/2002				11
Number of Hours Generators Operated	31	31				12
Maximum Continuous or Dependable Capacity--kW	1,000	1,100				13
Is Plant Owned or Leased?	O	O	O			14
Total Production Expenses						15
<b>Cost per kWh of Net Generation (\$)</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>			16
Monthly Net Generation --- kWh (000):						17
January	0		24			17
February			20			18
March	2	2	23			19
April			19			20
May			21			21
June			16			22
July	14	15	19			23
August			18			24
September			15			25
October			11			26
November			12			27
December	7	8	15			28
<b>Total kWh (000)</b>	<b>23</b>	<b>25</b>	<b>213</b>			29
Gas Consumed--Therms						30
Average Cost per Therm Burned (\$)						31
Fuel Oil Consumed Barrels (42 gal.)	49	56				32
Average Cost per Barrel of Oil Burned (\$)	35.0800	35.0700				33
Specific Gravity	31	31				34
Average BTU per Gallon	139,000	139,000				35
Lubricating Oil Consumed--Gallons	30	30				36
Average Cost per Gallon (\$)	3.8900	3.9800				37
kWh Net Generation per Gallon of Fuel Oil	11	10				38
kWh Net Generation per Gallon of Lubr. Oil	770	840				39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N	N	N			40
Coal consumed--tons (2,000 lbs.)						41
Average Cost per Ton (\$)						42
Kind of Coal Used						43
Average BTU per Pound						44
Water Evaporated--Thousands of Pounds						45
Is Water Evaporated, Metered or Estimated?						46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel						47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.						48
Based on Total Coal Used at Plant						49
Based on Coal Used Solely in Electric Generation						50
Average BTU per kWh Net Generation	12,437	13,077				51
Total Cost of Fuel (Oil and/or Coal)						52
per kWh Net Generation (\$)	0.0759	0.0786				53
						54

### STEAM PRODUCTION PLANTS

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

#### Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)	1
NONE								1
<b>Total</b>							<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)	2
Argyle Mun	3	1989	Recip.	Fairbanks Morse	720	1,800	1
Argyle Mun	2	1973	Recip.	Fairbanks Morse	720	1,800	2
<b>Total</b>						<u><u>3,600</u></u>	

### STEAM PRODUCTION PLANTS (cont.)

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

<b>Turbine-Generators</b>									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		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)		
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

<b>Generators</b>							
Year Installed (h)	Voltage (kV) (i)	kWh Generated		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)		
1989	4,160	25	1,136	1,420	1,136	985	<b>1</b>
1973	4,160	23	1,136	1,420	1,136	1,023	<b>2</b>
<b>Total</b>		<b>48</b>	<b>2,272</b>	<b>2,840</b>	<b>2,272</b>	<b>2,008</b>	

### 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				Rated HP Each Unit (h)	1
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)		
Argyle Mun. Ele	Pecatonica	Attended	verticle	3	1,929	123	60	60	1
							<b>Total</b>	<b>60</b>	

### 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)			
5	5	1,929	2,300	213	50	75	50	29	1
<b>Total</b>				<b>213</b>	<b>50</b>	<b>75</b>	<b>50</b>	<b>29</b>	

### 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	Argyle					1
Voltage--High Side	69					2
Voltage--Low Side	4					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	3,750					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	1,886					7
Dt and Hr of Such Maximum Demand	08/08/2002					8
	15:00					9
Kwh Output	7,903,168					10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

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

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	552	149	7,248	1
Acquired during year	2	3	140	2
<b>Total</b>	<b>554</b>	<b>152</b>	<b>7,388</b>	<b>3</b>
Retired during year	26	2	30	4
Sales, transfers or adjustments increase (decrease)		1		5
<b>Number end of year</b>	<b>528</b>	<b>151</b>	<b>7,358</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	495	144	7,158	8
In utility's use				9
Inactive transformers on system		1	10	10
Locked meters on customers' premises				11
In stock	33	6	190	12
<b>Total end of year</b>	<b>528</b>	<b>151</b>	<b>7,358</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Metal Halide/Halogen	175	13	9,256	1
Sodium Vapor	100	103	51,622	2
Sodium Vapor	150	28	21,978	3
Sodium Vapor	250	4	4,008	4
<b>Total</b>		<b>148</b>	<b>86,864</b>	
<b>Ornamental</b>				
Sodium Vapor	150	20	16,157	5
<b>Total</b>		<b>20</b>	<b>16,157</b>	
<b>Other</b>				
NONE				6
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

A large industrial customer went out of business in 2002 and the utility could not collect the balance outstanding at the time the business ceased operations.

The decrease in account 539 is due to the utility not purchasing any fuel in 2002 for generating.

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### Production Statistics (Page E-16)

Unit #3 wasn't reported in the past. The utility had the fixed assets in prior years.

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