



3014 (02-09-04)

ANNUAL REPORT

OF

Name: ARGYLE MUNICIPAL ELECTRIC & WATER UTILITY

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

For the Year Ended: DECEMBER 31, 1999

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: 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 MARJORIE TREUTHARDT

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: MS JAMIE L GOULD

Title: AUDITOR

Office Address: JOHNSON BLOCK & CO., INC.

229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jlgould@mhtc.net

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MS JAMIE L GOULD

Title: AUDITOR

Office Address: JOHNSON BLOCK & CO., INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jlgould@mhtc.net

Date of most recent audit report: 1/13/1999

Period covered by most recent audit: 1/1/99-12/31/99

Names and titles of utility management including manager or superintendent:

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:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR TOM HARTWIG
- MR RICK JORDAN
- MR BRADLEY OSTBY, CHAIRMAN

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	527,451	526,950	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	336,403	306,910	2
Depreciation Expense (403)	73,134	59,554	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	46,576	45,617	5
Total Operating Expenses	456,113	412,081	
Net Operating Income	71,338	114,869	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	71,338	114,869	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	5,185	8,503	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	5,185	8,503	
Total Income	76,523	123,372	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	76,523	123,372	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	22,394	24,077	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	3,582	0	18
Interest Charged to Construction--Cr. (432)		20,116	19
Total Interest Charges	25,976	3,961	
Net Income	50,547	119,411	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	658,617	539,206	20
Balance Transferred from Income (433)	50,547	119,411	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	57,375	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	651,789	658,617	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME (WATER)	1,295	5
INTEREST INCOME (ELECTRIC)	3,890	6
Total (Acct. 419):	5,185	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
CORRECTION TO PRIOR YEAR BILLINGS	57,375	11
Total (Acct. 435)--Debit:	57,375	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	77,155	450,296	0	0	527,451	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	77,155	450,296	0	0	527,451	

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	15,292	(510)	14,782	1
Electric operating expenses	26,032	(3,303)	22,729	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		510	510	8
Electric utility plant accounts		3,303	3,303	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
Total Payroll	41,324	0	41,324	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,413,216	2,316,731	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	884,078	816,692	2
Net Utility Plant	1,529,138	1,500,039	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	165,164	281,194	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	58,738	57,181	11
Other Accounts Receivable (143)	200	300	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	42,155	47,483	14
Materials and Supplies (150)	55,565	40,450	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	321,822	426,608	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	19,121	3,180	20
Total Deferred Debits	19,121	3,180	
Total Assets and Other Debits	1,870,081	1,929,827	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	384,611	384,611	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	651,789	658,617	23
Total Proprietary Capital	1,036,400	1,043,228	
LONG-TERM DEBT			
Bonds (221)	48,050	72,904	24
Advances from Municipality (223)	39,708	39,708	25
Other Long-Term Debt (224)	338,171	367,000	26
Total Long-Term Debt	425,929	479,612	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	26,176	74,400	28
Payables to Municipality (233)	231,156	188,942	29
Customer Deposits (235)			30
Taxes Accrued (236)	41,827	41,323	31
Interest Accrued (237)	17,305	23,476	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	316,464	328,141	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	91,288	78,846	41
Total Liabilities and Other Credits	1,870,081	1,929,827	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	824,995	0	0	1,588,221	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)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	824,995	0	0	1,588,221	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	198,850	0	0	685,228	10
Total Accumulated Provision	198,850	0	0	685,228	
Net Utility Plant	626,145	0	0	902,993	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	181,910	634,782			816,692	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,072	56,062			73,134	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	624				624	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	17,696	56,062	0	0	73,758	13
Debits during year						14
Book cost of plant retired	756	5,616			6,372	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	756	5,616	0	0	6,372	19
Balance End of Year	198,850	685,228	0	0	884,078	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.15%	4.24%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<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)	
Electric Utility							
Fuel for generation					0	0	1
Other				42,725	42,725	28,146	2
Total Electric Utility					42,725	28,146	

Account	Total End of Year	Amount Prior Year	
Electric utility total	42,725	28,146	1
Water utility	12,840	12,304	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	55,565	40,450	

**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
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<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.

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

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	4.50%	48,050	1
Total Bonds (Account 221):				48,050	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance from Municipality	01/01/1990	01/01/2000	0.00%	39,708	1
Total for Account 223				39,708	
Other Long-Term Debt (224)					
State Trust Fund	01/07/1998	03/15/2007	5.75%	105,723	2
State Trust Fund	02/12/1998	03/15/2007	5.75%	116,426	3
State Trust Fund	11/25/1997	03/15/2007	5.75%	116,022	4
Total for Account 224				338,171	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	41,323	1
Accruals:		
Charged water department expense	17,796	2
Charged electric department expense	28,779	3
Charged sewer department expense	311	4
Other (explain):		
NONE		5
Total Accruals and other credits	46,886	
Taxes paid during year:		
County, state and local taxes	41,323	6
Social Security taxes	4,371	7
PSC Remainder Assessment	688	8
Other (explain):		
NONE		9
Total payments and other debits	46,382	
Balance end of year	41,827	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
G.O. Refunding Bond	2,760	2,571	3,462	1,869	1
Subtotal	2,760	2,571	3,462	1,869	
Advances from Municipality (223)					
Advance from Municipality	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
State Trust Fund	20,716	19,823	25,103	15,436	4
Subtotal	20,716	19,823	25,103	15,436	
Notes Payable (231)					
INTEREST PAID ON CUSTOMER OVERBILLING	0	3,582	3,582	0	5
Subtotal	0	3,582	3,582	0	
Total	23,476	25,976	32,147	17,305	

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	26,656	52,190	0	0	0	78,846	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
SCHOOL TRASFORMER, ETC.		12,442				12,442	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	26,656	64,632	0	0	0	91,288	
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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,465	5
Electric	54,273	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	58,738	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
INTEREST RECEIVABLE	200	11
Total (Acct. 143):	200	
Receivables from Municipality (145):		
DUE FROM SEWER	1,775	12
DUE FROM GENERAL	29,587	13
DUE FROM WATER (ELECTRIC)	101	14
DUE FROM GENERAL (ELECTRIC)	692	15
ADVANCE TO GENERAL	10,000	16
Total (Acct. 145):	42,155	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PUMP REHAB. EXPENSE	19,121	19
Total (Acct. 183):	19,121	
Payables to Municipality (233):		
PAYABLE TO GENERAL (WATER)	26,822	20
PAYABLE TO GENERAL (ELECTRIC)	204,334	21
Total (Acct. 233):	231,156	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	823,276	1,323,024	0	0	2,146,300	1
Materials and Supplies	12,572	35,435	0	0	48,007	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	190,380	660,005	0	0	850,385	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	26,656	58,411	0	0	85,067	6
Other (specify):					0	7
Average Net Rate Base	618,812	640,043	0	0	1,258,855	
Net Operating Income	(7,386)	78,724	0	0	71,338	8
Net Operating Income as a percent of Average Net Rate Base	-1.19%	12.30%	N/A	N/A	5.67%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	384,611	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	655,203	3
Other (Specify):		4
Total Average Proprietary Capital	1,039,814	
Net Income		
Net Income	50,547	5
Percent Return on Proprietary Capital	4.86%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

METER READING WAS INCORRECT DURING THE PRIOR YEAR.

Materials and Supplies (Page F-11)

The electric utility inventory increased due to buying items for construction that is going to be done in 2000.

Interest Accrued (Acct. 237) (Page F-17)

In 1998 a customer was overbilled for their electric; therefore the electric utility paid back the customer \$57,000 and interest.

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

A/c 183 Other deferred Debits - per PSC authorization dated 1/5/2000.
Approval to amortize 23,900 over 5 years for water tower painting.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 12, 2000

Mrs. Marjorie Treuthardt, Clerk Treasurer
Argyle Municipal Electric & Water Utility
P.O. Box 246
Argyle, WI 53504-0246

1999 Analytical Review DWCCA-230-ELE

Dear Mrs. Treuthardt:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

During our review, we noted \$19,944 reported in Account 320, Land and Land Rights, Water Utility Plant in Service schedule. Please reclassify this amount to Account 321, Structures and Improvements. In the 1993 annual report, there was an addition to the account which was identified as a new roof for the pumphouse, therefore the correct account is structures and improvements rather than land and land rights.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\230 good filer.doc

cc: Mr. Bradley Ostby, Chairman

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

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, 1999, 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 generally accepted accounting principles.

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.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	75,931	1
Total Sales of Water	75,931	
Other Operating Revenues		
Forfeited Discounts (470)	231	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	993	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	1,224	
Total Operating Revenues	77,155	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	16,001	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	19,429	11
Customer Accounts Expenses (901-904)	2,648	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	11,594	14
Total Operation and Maintenance Expenses	49,672	
Other Operating Expenses		
Depreciation Expense (403)	17,072	15
Amortization Expense (404-407)		16
Taxes (408)	17,797	17
Total Other Operating Expenses	34,869	
Total Operating Expenses	84,541	
NET OPERATING INCOME	(7,386)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	322	14,218	33,310	4
Commercial	48	4,096	8,245	5
Industrial	1	802	1,115	6
Total Metered Sales to General Customers (461)	371	19,116	42,670	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		29,441	8
Other Sales to Public Authorities (464)	9	2,507	3,820	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	381	21,623	75,931	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	29,441	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	29,441	
Forfeited Discounts (470):		
Customer late payment charges	231	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	231	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	840	10
Other (specify): MISCELLANEOUS	153	11
Total Other Water Revenues (474)	993	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	12,439	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	3,562	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	16,001	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	9,184	15
Maintenance of Distribution Reservoirs and Standpipes (650)	8,309	16
Maintenance of Mains (651)	709	17
Maintenance of Services (652)	142	18
Maintenance of Meters (653)	1,085	19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	19,429	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	515	22
Accounting and Collecting Labor (902)	1,827	23
Supplies and Expenses (903)	306	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	2,648	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,214	27
Office Supplies and Expenses (921)	738	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,100	30
Property Insurance (924)	823	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	3,312	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	407	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	11,594	
 Total Operation and Maintenance Expenses	 49,672	

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		16,416	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		311	2
Net property tax equivalent		16,105	
Social Security		1,591	3
PSC Remainder Assessment		101	4
Other (specify): NONE			5
Total tax expense		<u>17,797</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Lafayette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.245070				3
County tax rate	mills		10.418623				4
Local tax rate	mills		3.766407				5
School tax rate	mills		15.983575				6
Voc. school tax rate	mills		2.079483				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.493158				10
Less: state credit	mills		2.179407				11
Net tax rate	mills		30.313751				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.766407				14
Combined School Tax Rate	mills		18.063058				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.829465				17
Total Tax Rate	mills		32.493158				18
Ratio of Local and School Tax to Total	dec.		0.671817				19
Total tax net of state credit	mills		30.313751				20
Net Local and School Tax Rate	mills		20.365302				21
Utility Plant, Jan. 1	\$	821,558	821,558				22
Materials & Supplies	\$	12,304	12,304				23
Subtotal	\$	833,862	833,862				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	833,862	833,862				26
Assessment Ratio	dec.		0.816100				27
Assessed Value	\$	680,515	680,515				28
Net Local & School Rate	mills		20.365302				29
Tax Equiv. Computed for Current Year	\$	13,859	13,859				30
Tax Equivalent per 1994 PSC Report	\$	16,416					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	16,416					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	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
Total Source of Supply Plant	52,237	0	
PUMPING PLANT			
Land and Land Rights (320)	19,944		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	74,283		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,400		20
Total Pumping Plant	96,627	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	526		23
Total Water Treatment Plant	526	0	
TRANSMISSION AND DISTRIBUTION PLANT			
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)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			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
Total Source of Supply Plant	0	0	52,237
PUMPING PLANT			
Land and Land Rights (320)			19,944 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			74,283 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,400 20
Total Pumping Plant	0	0	96,627
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			526 23
Total Water Treatment Plant	0	0	526
TRANSMISSION AND DISTRIBUTION PLANT			
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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	211,711		26
Transmission and Distribution Mains (343)	332,643		27
Fire Mains (344)	0		28
Services (345)	35,230		29
Meters (346)	30,889	795	30
Hydrants (348)	37,326	1,408	31
Other Transmission and Distribution Plant (349)	881		32
Total Transmission and Distribution Plant	648,730	2,203	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	613		35
Computer Equipment (391.1)	3,321	1,990	36
Transportation Equipment (392)	4,738		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	10,453		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
Total General Plant	23,438	1,990	
Total utility plant in service directly assignable	821,558	4,193	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	821,558	4,193	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			211,711 26
Transmission and Distribution Mains (343)			332,643 27
Fire Mains (344)			0 28
Services (345)			35,230 29
Meters (346)	256		31,428 30
Hydrants (348)	500		38,234 31
Other Transmission and Distribution Plant (349)			881 32
Total Transmission and Distribution Plant	756	0	650,177
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			613 35
Computer Equipment (391.1)			5,311 36
Transportation Equipment (392)			4,738 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			10,453 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
Total General Plant	0	0	25,428
Total utility plant in service directly assignable	756	0	824,995
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	756	0	824,995

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,151	2,151	1
February			1,748	1,748	2
March			1,922	1,922	3
April			1,908	1,908	4
May			2,050	2,050	5
June			2,266	2,266	6
July			3,253	3,253	7
August			7,517	7,517	8
September			1,912	1,912	9
October			1,913	1,913	10
November			1,779	1,779	11
December			1,902	1,902	12
Total for year	0	0	30,321	30,321	
Less: Measured or estimated water used in main flushing and water treatment during year				1,800	13
Less: Other utility use				6,000	14
Other utility use explanation: Tower drained for painting.					15
Water pumped into distribution system				22,521	16
Less: Water sold				21,623	17
Losses and unaccounted for				898	18
Percent unaccounted for to the nearest whole percent (%)				4%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				412	21
Date of maximum: 8/15/1999					22
Cause of maximum: Water tower painting					23
Minimum gallons pumped by all methods in any one day during reporting year				49	24
Date of minimum: 10/3/1999					25
Total KWH used for pumping for the year				55,482	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

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

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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
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	200,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	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
M	D	4.000	12,045	0	0	0	12,045
M	D	6.000	13,348	0	0	0	13,348
M	D	8.000	11,162	0	0	0	11,162
Total Within Municipality			37,055	0	0	0	37,055
Total Utility			37,055	0	0	0	37,055

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	18	0	0	0	18		2
M	2.000	4	0	0	0	4		3
Total Utility		394	0	0	0	394	24	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	381	2	2	(2)	379	51	1
1.000	8	0	0	0	8	0	2
1.500	1	0	0	0	1	0	3
2.000	7	0	1	0	6	0	4
3.000	1	1	0	0	2	0	5
Total:	398	3	3	(2)	396	51	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	324	43	0	0	0	12	379	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
Total:	324	46	2	10	0	14	396	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0		0	1
Within Municipality	76	1	1		76	2
Total Fire Hydrants	76	1	1	0	76	
Flushing Hydrants						
	0	0	0		0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	65
Number of distribution system valves end of year:	103
Number of distribution valves operated during year:	95

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Increase due to miscellaneous items purchased and used in 1999.

Increase is due to the amortization of the water tower.

Meters (Page W-17)

To correct number of meters previously reported to the correct number.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	440,930	1
Total Sales of Electricity	440,930	
Other Operating Revenues		
Forfeited Discounts (450)	1,933	2
Miscellaneous Service Revenues (451)	784	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	6,649	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	9,366	
Total Operating Revenues	450,296	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	240,814	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	17,083	11
Customer Accounts Expenses (901-904)	3,486	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	25,348	14
Total Operation and Maintenance Expenses	286,731	
Other Expenses		
Depreciation Expense (403)	56,062	15
Amortization Expense (404-407)		16
Taxes (408)	28,779	17
Total Other Expenses	84,841	
Total Operating Expenses	371,572	
NET OPERATING INCOME	78,724	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	1,933	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	1,933	
Miscellaneous Service Revenues (451):		
MACHINE RENTAL	784	3
Total Miscellaneous Service Revenues (451)	784	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	120	7
SURPLUS DEMAND REVENUE	6,529	8
Total Other Electric Revenues (456)	6,649	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	9,773	11
Fuel (539)	9,377	12
Operation Supplies and Expenses (540)	8,022	13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	27,172	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	213,642	15
Other Expenses (546)		16
Total Other Power Supply Expenses	213,642	
Total Power Production Expenses	240,814	
TRANSMISSION EXPENSES		
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)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	9,773	20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)	2,190	23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	1,272	27
Maintenance of Lines (572)	3,693	28
Maintenance of Line Transformers (573)		29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)	155	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	17,083	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,182	33
Accounting and Collecting Labor (902)		34
Supplies and Expenses (903)	304	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	3,486	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	7,557	38
Office Supplies and Expenses (921)	3,512	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	1,962	41
Property Insurance (924)	2,734	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	4,956	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	1,738	46
Transportation Expenses (933)	2,889	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	25,348	
 Total Operation and Maintenance Expenses	 286,731	

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		25,411	1
Social Security		2,781	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		587	4
Other (specify): NONE			5
Total tax expense		28,779	

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Lafayette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.245070				3
County tax rate	mills		10.418623				4
Local tax rate	mills		3.766407				5
School tax rate	mills		15.983575				6
Voc. school tax rate	mills		2.079483				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.493158				10
Less: state credit	mills		2.179407				11
Net tax rate	mills		30.313751				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.766407				14
Combined School Tax Rate	mills		18.063058				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.829465				17
Total Tax Rate	mills		32.493158				18
Ratio of Local and School Tax to Total	dec.		0.671817				19
Total tax net of state credit	mills		30.313751				20
Net Local and School Tax Rate	mills		20.365302				21
Utility Plant, Jan. 1	\$	1,495,173	1,495,173				22
Materials & Supplies	\$	28,146	28,146				23
Subtotal	\$	1,523,319	1,523,319				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,523,319	1,523,319				26
Assessment Ratio	dec.		0.819100				27
Assessed Value	\$	1,247,751	1,247,751				28
Net Local & School Rate	mills		20.365302				29
Tax Equiv. Computed for Current Year	\$	25,411	25,411				30
Tax Equivalent per 1994 PSC Report	\$	21,459					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	25,411					34

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	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
Total Hydraulic Production Plant	67,546	0	
OTHER PRODUCTION PLANT			
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)	2,844		24
Total Other Production Plant	402,337	0	
TRANSMISSION PLANT			
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)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			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
Total Hydraulic Production Plant	0	0	67,546
OTHER PRODUCTION PLANT			
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)			2,844 24
Total Other Production Plant	0	0	402,337
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0	27,630	29
Overhead Conductors and Devices (356)	0	55,260	30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	82,890	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	64,970	323,080	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	0		38
Overhead Conductors and Devices (365)	185,343	100,801	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	83,332	2,165	41
Line Transformers (368)	82,410	20,483	42
Services (369)	0		43
Meters (370)	38,136	575	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	59,645	3,101	47
Total Distribution Plant	513,836	450,205	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	1,408	105	50
Computer Equipment (391.1)	7,178	2,514	51
Transportation Equipment (392)	46,862		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	11,207	295	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)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			27,630 29
Overhead Conductors and Devices (356)			55,260 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	82,890
DISTRIBUTION PLANT			
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)			286,144 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			85,497 41
Line Transformers (368)	3,000		99,893 42
Services (369)			0 43
Meters (370)	116		38,595 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			62,746 47
Total Distribution Plant	3,116	0	960,925
GENERAL PLANT			
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)	2,500		7,192 51
Transportation Equipment (392)			46,862 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			11,502 54
Laboratory Equipment (395)			7,334 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57

ELECTRIC UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	120		58
Other Tangible Property (399)	0		59
Total General Plant	74,109	2,914	
Total utility plant in service directly assignable	1,057,828	536,009	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	1,057,828	536,009	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			120 58
Other Tangible Property (399)			0 59
Total General Plant	2,500	0	74,523
Total utility plant in service directly assignable	5,616	0	1,588,221
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	5,616	0	1,588,221

TRANSMISSION AND DISTRIBUTION LINES

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

RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	1 11
Nonfarm	6 12
Total	7 13
Total customers on rural lines at end of year	7 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	1,878	Monday	01/11/1999	12:00	905	1
February	02	1,621	Friday	02/05/1999	12:00	735	2
March	03	1,610	Friday	03/12/1999	08:00	762	3
April	04	1,477	Thursday	04/22/1999	12:00	697	4
May	05	1,410	Tuesday	05/25/1999	12:00	642	5
June	06	1,725	Thursday	06/10/1999	14:00	718	6
July	07	1,898	Friday	07/30/1999	12:00	878	7
August	08	1,559	Tuesday	08/17/1999	12:00	734	8
September	09	1,580	Friday	09/03/1999	14:00	639	9
October	10	1,493	Monday	10/04/1999	09:00	686	10
November	11	1,541	Tuesday	11/30/1999	08:00	685	11
December	12	1,812	Tuesday	12/21/1999	08:00	829	12
Total		19,604				8,910	

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)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	172	3
Internal Combustion Turbine	199	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	371	7
Purchases	8,539	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	0	14
Total Source of Energy	8,910	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	8,636	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	8,636	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	274	27
Total Energy Losses	274	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.0752%	29
Total Disposition of Energy	8,910	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
Residential Sales				
RESIDENTIAL SALES	RG-1	389	3,860	1
Total Sales for Residential Sales		389	3,860	
Commercial & Industrial				
COMMERICAL & INDUSTRIAL	CG-1	80	4,680	2
Total Sales for Commercial & Industrial		80	4,680	
Public Street & Highway Lighting				
PUBLIC STREET & HIGHWAY LIGHTING	MS-1	5	96	3
Total Sales for Public Street & Highway Lighting		5	96	
Sales for Resale				
NONE				4
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		474	8,636	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		225,733	(2,387)	223,346	1
0	0	225,733	(2,387)	223,346	
		209,642	(2,848)	206,794	2
0	0	209,642	(2,848)	206,794	
		10,806	(16)	10,790	3
0	0	10,806	(16)	10,790	
				0	4
0	0	0	0	0	
0	0	446,181	(5,251)	440,930	

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	Alliant Utilities				1
Point of Delivery	Hydraulic Plant				2
Type of Power Purchased (firm, dump, etc.)	Non-Firm				3
Voltage at Which Delivered					4
Point of Metering					5
Total of 12 Monthly Maximum Demands -- kW	18,705				6
Average load factor	62.5355%				7
Total Cost of Purchased Power					8
Average cost per kWh	0.0000				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	870				12
February	718				13
March	736				14
April	655				15
May	639				16
June	689				17
July	751				18
August	717				19
September	624				20
October	661				21
November	674				22
December	805				23
Total kWh (000)	8,539	0			24

Particulars	(d)		(e)		
Name of Vendor					28
Point of Delivery					29
Voltage at Which Delivered					30
Point of Metering					31
Type of Power Purchased (firm, dump, etc.)					32
Total of 12 Monthly Maximum Demands -- kW					33
Average load factor					34
Total Cost of Purchased Power					35
Average cost per kWh					36
On-Peak Hours (if applicable)					37
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	38
January					39
February					40
March					41
April					42
May					43
June					44
July					45
August					46
September					47
October					48
November					49
December					50
Total kWh (000)					51

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	██████████	1
Unit Identification	██████████	2
Type of Generation	██████████	3
kWh Net Generation (000)	371	4
Is Generation Metered or Estimated?	██████████	5
Is Exciter & Station Use Metered or Estimated?	██████████	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	██████████	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000):		
January	35	17
February	17	18
March	26	19
April	42	20
May	3	21
June	29	22
July	127	23
August	17	24
September	15	25
October	25	26
November	11	27
December	24	28
Total kWh (000)	371	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	██████████	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	██████████	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Argyle Mun. Ele		Argyle Mun. Ele		1
Unit Identification	2		1		2
Type of Generation	RECIP	HYDRO			3
kWh Net Generation (000)	199	172			4
Is Generation Metered or Estimated?	M		M		5
Is Exciter & Station Use Metered or Estimated?	M		M		6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O		O		14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)	0.0000		0.0000		16
Monthly Net Generation --- kWh (000):					17
January	14	21			17
February	0	17			18
March	0	26			19
April	31	11			20
May	0	3			21
June	19	10			22
July	116	11			23
August	0	17			24
September	0	15			25
October	19	6			26
November	0	11			27
December	0	24			28
Total kWh (000)	199		172		29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal)					52
per kWh Net Generation (\$)					53
					54

STEAM PRODUCTION PLANTS

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

Boilers

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	2
Argyle Mun	2	1989	Recip.	Fairbanks Morse	720	1,800	1
Argyle Mun	1	1973	Recip.	Fairbanks Morse	720	1,800	2
Total						<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.

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				by Each Unit During Yr. (000's) (m)		kW (n)	kVA (o)		
Total				0	0	0	0	0	1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

Generators								
Year Installed (h)	Voltage (kV) (i)	kWh Generated		Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
		by Each Unit Generator During Yr. (000's) (j)		kW (k)	kVA (l)			
1989	4,160			1,136	1,420	1,136	985	1
1973	4,160			1,136	1,420	1,136	1,023	2
Total		0	0	2,272	2,840	2,272	2,008	

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	horizontal	3	1,929	123	60	60	1
							Total	60	

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		50	75	50	29	1	
Total				0	50	75	50	29		

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						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

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

SUBSTATION EQUIPMENT (continued)

Particulars (m)	(n)	(o)	Utility Designation			(r)
			(p)	(q)		
Name of Substation						29
Voltage--High Side						30
Voltage--Low Side						31
Num. of Main Transformers in Operation						32
Capacity of Transformers in kVA						33
Number of Spare Transformers on Hand						34
15-Minute Maximum Demand in kW						35
Dt and Hr of Such Maximum Demand						36
						37
Kwh Output						38

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	507	144	6,561	1
Acquired during year	16	1	750	2
Total	523	145	7,311	3
Retired during year	6	1	225	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	517	144	7,086	6
Number end of year accounted for as follows:				7
In customers' use	492	137	6,946	8
In utility's use				9
Inactive transformers on system		1	10	10
Locked meters on customers' premises				11
In stock	25	6	130	12
Total end of year	517	144	7,086	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Metal Halide/Halogen	175	21	15,141	1
Sodium Vapor	100	101	51,719	2
Sodium Vapor	150	15	11,508	3
Sodium Vapor	250	3	3,999	4
Total		140	82,367	
Ornamental				
Sodium Vapor	150	14	14,003	5
Total		14	14,003	
Other				
NONE				6
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Increase due to more consumption.

Decrease due to not having to pay the utility employee's health insurance.

Electric Utility Plant in Service (Page E-06)

Overhead Conductors and Devices is up due to construction work in progress allocated because of completing a project in 1999.

Station Equipment is up due to constructio work in progress allocated because of completing a project in 1999.
