



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, 2000

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: 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 AND COMPANY, INC.

229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jlgould@johnsonblock.com

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: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 1/13/2000

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. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	526,927	527,451	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	318,388	336,403	2
Depreciation Expense (403)	86,785	73,134	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	49,246	46,576	5
Total Operating Expenses	454,419	456,113	
Net Operating Income	72,508	71,338	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	72,508	71,338	
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)	6,978	5,185	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	6,978	5,185	
Total Income	79,486	76,523	
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	79,486	76,523	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	21,017	22,394	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)	0	3,582	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	21,017	25,976	
Net Income	58,469	50,547	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	651,789	658,617	20
Balance Transferred from Income (433)	58,469	50,547	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	57,375	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)	710,258	651,789	

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)	1,107	5
INTEREST INCOME (ELECTRIC)	5,871	6
Total (Acct. 419):	6,978	
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):		
NONE		11
Total (Acct. 435)--Debit:	0	
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	77,078	449,849	0	0	526,927	1
Less: interdepartmental sales	0	11,804	0	0	11,804	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	77,078	438,045	0	0	515,123	

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	17,596	(2,805)	14,791	1
Electric operating expenses	21,783	(17,314)	4,469	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		2,805	2,805	8
Electric utility plant accounts		17,314	17,314	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	39,379	0	39,379	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,567,306	2,413,216	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	930,092	884,078	2
Net Utility Plant	1,637,214	1,529,138	
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)	180,948	165,164	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	54,943	58,738	11
Other Accounts Receivable (143)	0	200	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	32,895	42,155	14
Materials and Supplies (150)	37,173	55,565	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	305,959	321,822	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	14,341	19,121	20
Total Deferred Debits	14,341	19,121	
Total Assets and Other Debits	1,957,514	1,870,081	

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)	710,258	651,789	23
Total Proprietary Capital	1,094,869	1,036,400	
LONG-TERM DEBT			
Bonds (221)	22,092	48,050	24
Advances from Municipality (223)	39,708	39,708	25
Other Long-Term Debt (224)	343,737	338,171	26
Total Long-Term Debt	405,537	425,929	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	32,671	26,176	28
Payables to Municipality (233)	273,855	231,156	29
Customer Deposits (235)			30
Taxes Accrued (236)	44,137	41,827	31
Interest Accrued (237)	15,157	17,305	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	365,820	316,464	
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	91,288	41
Total Liabilities and Other Credits	1,957,514	1,870,081	

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)	905,316	0	0	1,659,381	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)	2,609				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	907,925	0	0	1,659,381	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	194,074	0	0	736,018	10
Total Accumulated Provision	194,074	0	0	736,018	
Net Utility Plant	713,851	0	0	923,363	

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	198,850	685,228			884,078	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,970	68,815			86,785	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	627				627	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	18,597	68,815	0	0	87,412	13
Debits during year						14
Book cost of plant retired	23,373	18,025			41,398	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	23,373	18,025	0	0	41,398	19
Balance End of Year	194,074	736,018	0	0	930,092	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				26,153	26,153	42,725	2
Total Electric Utility					26,153	42,725	

Account	Total End of Year	Amount Prior Year	
Electric utility total	26,153	42,725	1
Water utility	11,020	12,840	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	37,173	55,565	

**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	<u><u>384,611</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
G.O. Refunding Bonds	12/17/1993	03/15/2004	4.50%	22,092	1
Total Bonds (Account 221):				22,092	

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%	94,958	2
State Trust Fund	02/12/1998	03/15/2007	5.75%	104,571	3
WOODFORD STATE BANK	05/03/2000	05/03/2001	5.25%	40,000	4
State Trust Fund	11/25/1997	03/15/2007	5.75%	104,208	5
Total for Account 224				343,737	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	41,827	1
Accruals:		
Charged water department expense	17,874	2
Charged electric department expense	31,372	3
Charged sewer department expense	297	4
Other (explain):		
NONE		5
Total Accruals and other credits	49,543	
Taxes paid during year:		
County, state and local taxes	41,827	6
Social Security taxes	4,754	7
PSC Remainder Assessment	652	8
Other (explain):		
NONE		9
Total payments and other debits	47,233	
Balance end of year	44,137	

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	1,869	1,371	2,344	896	1
Subtotal	1,869	1,371	2,344	896	
Advances from Municipality (223)					
Advance from Municipality	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
WOODFORD STATE BANK	0	1,757	1,323	434	3
State Trust Fund	15,436	17,889	19,498	13,827	4
Subtotal	15,436	19,646	20,821	14,261	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	17,305	21,017	23,165	15,157	

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	64,632	0	0	0	91,288	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						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	5,224	5
Electric	49,719	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	54,943	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
DUE FROM WATER UTILITY TO ELECTRIC UTILITY		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM GENERAL	29,583	12
DUE FROM GENERAL TO ELECTRIC UTILITY	1,456	13
DUE FROM SEWER	1,761	14
DUE FROM WATER (ELECTRIC)	95	15
Total (Acct. 145):	32,895	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
PUMP REHAB. EXPENSE	14,341	18
Total (Acct. 183):	14,341	
Payables to Municipality (233):		
DUE TO GENERAL FROM WATER UTILITY	27,739	19
DUE TO GENERAL FROM ELECTRIC UTILITY	246,116	20
Total (Acct. 233):	273,855	
Other Deferred Credits (253):		
NONE		21
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	865,155	1,623,801	0	0	2,488,956	1
Materials and Supplies	11,930	34,439	0	0	46,369	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	196,462	710,623	0	0	907,085	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	26,656	64,632	0	0	91,288	6
Other (specify):					0	7
Average Net Rate Base	653,967	882,985	0	0	1,536,952	
Net Operating Income	2,684	69,824	0	0	72,508	8
Net Operating Income as a percent of Average Net Rate Base	0.41%	7.91%	N/A	N/A	4.72%	

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	681,023	3
Other (Specify):		4
Total Average Proprietary Capital	1,065,634	
Net Income		
Net Income	58,469	5
Percent Return on Proprietary Capital	5.49%	

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

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.

Signature Page (Page ii)

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, 2000, 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.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 22, 2001

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

2000 Analytical Review DWCCA-230-ELE

Dear Mrs. Treuthardt:

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

During our review, we noted amounts reported in Account 145, Receivables from Municipality, and Account 233, Payables to Municipality, Balance Sheet End of Year Account Balances schedule, described as due from or to general. In the future, amounts greater than \$10,000 should have more detail explaining what is being paid to or from the general fund. In addition, \$14,341 is reported in Account 183, Other Deferred Debits, described as "pump rehab. expense." The schedule note to the schedule correctly indicates that this is amortization of water tower painting. Please correct the description in your annual report to reflect water tower painting. The pump rehab. expense amortization has been completed.

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

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\230.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	75,209	1
Total Sales of Water	75,209	
Other Operating Revenues		
Forfeited Discounts (470)	636	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,233	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	1,869	
Total Operating Revenues	77,078	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	14,010	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	10,412	11
Customer Accounts Expenses (901-904)	4,241	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	9,887	14
Total Operation and Maintenance Expenses	38,550	
Other Operating Expenses		
Depreciation Expense (403)	17,970	15
Amortization Expense (404-407)		16
Taxes (408)	17,874	17
Total Other Operating Expenses	35,844	
Total Operating Expenses	74,394	
NET OPERATING INCOME	2,684	

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	14,362	33,532	4
Commercial	48	3,768	7,870	5
Industrial	1	764	1,069	6
Total Metered Sales to General Customers (461)	371	18,894	42,471	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		29,477	8
Other Sales to Public Authorities (464)	9	1,915	3,261	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	381	20,809	75,209	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	29,477	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)	29,477	
Forfeited Discounts (470):		
Customer late payment charges	636	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	636	
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	1,233	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	1,233	
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)	10,561	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	3,449	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	14,010	
 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)	3,618	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,208	16
Maintenance of Mains (651)	521	17
Maintenance of Services (652)	816	18
Maintenance of Meters (653)	249	19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	10,412	

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)	831	22
Accounting and Collecting Labor (902)	3,102	23
Supplies and Expenses (903)	308	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	4,241	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	3,102	27
Office Supplies and Expenses (921)	806	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,100	30
Property Insurance (924)	900	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	2,983	33
Regulatory Commission Expenses (928)	527	34
Miscellaneous General Expenses (930)	469	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	9,887	
 Total Operation and Maintenance Expenses	 38,550	

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		297	2
Net property tax equivalent		16,119	
Social Security		1,660	3
PSC Remainder Assessment		95	4
Other (specify): NONE			5
Total tax expense		<u>17,874</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Lafayette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.189608				3
County tax rate	mills		8.132237				4
Local tax rate	mills		2.902736				5
School tax rate	mills		12.724118				6
Voc. school tax rate	mills		1.703806				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.652505				10
Less: state credit	mills		1.801560				11
Net tax rate	mills		23.850945				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.902736				14
Combined School Tax Rate	mills		14.427924				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.330660				17
Total Tax Rate	mills		25.652505				18
Ratio of Local and School Tax to Total	dec.		0.675593				19
Total tax net of state credit	mills		23.850945				20
Net Local and School Tax Rate	mills		16.113538				21
Utility Plant, Jan. 1	\$	824,995	824,995				22
Materials & Supplies	\$	12,840	12,840				23
Subtotal	\$	837,835	837,835				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	837,835	837,835				26
Assessment Ratio	dec.		1.054800				27
Assessed Value	\$	883,748	883,748				28
Net Local & School Rate	mills		16.113538				29
Tax Equiv. Computed for Current Year	\$	14,240	14,240				30
Tax Equivalent per 1994 PSC Report	\$	16,416					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
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)	0	12
Structures and Improvements (321)		19,944	19,944	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	87,425	27
Fire Mains (344)	0		28
Services (345)	35,230	7,956	29
Meters (346)	31,428		30
Hydrants (348)	38,234	8,313	31
Other Transmission and Distribution Plant (349)	881		32
Total Transmission and Distribution Plant	650,177	103,694	
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	25,428	0	
Total utility plant in service directly assignable	824,995	103,694	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	824,995	103,694	

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)	19,253		400,815 27
Fire Mains (344)			0 28
Services (345)	1,958		41,228 29
Meters (346)	150		31,278 30
Hydrants (348)	2,012		44,535 31
Other Transmission and Distribution Plant (349)			881 32
Total Transmission and Distribution Plant	23,373	0	730,498
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	23,373	0	905,316
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	23,373	0	905,316

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			1,901	1,901	1
February			1,877	1,877	2
March			1,896	1,896	3
April			1,923	1,923	4
May			2,102	2,102	5
June			1,995	1,995	6
July			2,166	2,166	7
August			2,408	2,408	8
September			1,847	1,847	9
October			1,892	1,892	10
November			1,904	1,904	11
December			2,484	2,484	12
Total for year	0	0	24,395	24,395	
Less: Measured or estimated water used in main flushing and water treatment during year				2,500	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				21,895	16
Less: Water sold				20,809	17
Losses and unaccounted for				1,086	18
Percent unaccounted for to the nearest whole percent (%)				5%	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				272	21
Date of maximum: 8/31/2000					22
Cause of maximum:					23
WATER MAIN WORK					
Minimum gallons pumped by all methods in any one day during reporting year				49	24
Date of minimum: 4/1/2000					25
Total KWH used for pumping for the year				50,208	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	1
M	D	4.000	12,045	0	1,460	0	10,585	2
M	D	6.000	13,348	0	540	0	12,808	3
M	D	8.000	11,162	2,000	0	0	13,162	4
Total Within Municipality			37,055	2,000	2,000	0	37,055	
Total Utility			37,055	2,000	2,000	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	11	11	0	18		2
M	2.000	4	0	0	0	4		3
Total Utility		394	11	11	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	379	0	2	0	377	43	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
Total:	396	0	2	0	394	43	

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	10	377	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	12	394	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	76	5	3		78	2
Total Fire Hydrants	76	5	3	0	78	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	70
Number of distribution system valves end of year:	107
Number of distribution valves operated during year:	95

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 641 Operation Supplies and Expenses are lower in 2000 compared to 1999 because the water utility purchased less supplies in 2000.

Water Utility Plant in Service (Page W-08)

A/C 320 Land and Land Rights and A/C 321 were adjusted because the PSC requested this in a letter dated June 12, 2000.

Water Mains (Page W-15)

The new mains were financed with a \$50,000 note from the Woodford State Bank.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	442,637	1
Total Sales of Electricity	442,637	
Other Operating Revenues		
Forfeited Discounts (450)	2,431	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	838	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	3,943	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	7,212	
Total Operating Revenues	449,849	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	233,402	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	16,513	11
Customer Accounts Expenses (901-904)	2,540	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	27,383	14
Total Operation and Maintenance Expenses	279,838	
Other Expenses		
Depreciation Expense (403)	68,815	15
Amortization Expense (404-407)		16
Taxes (408)	31,372	17
Total Other Expenses	100,187	
Total Operating Expenses	380,025	
NET OPERATING INCOME	69,824	

OTHER OPERATING REVENUES (ELECTRIC)

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

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	2,431	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	2,431	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
MACHINE RENTAL	838	5
Total Rent from Electric Property (454)	838	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES	3,943	7
Total Other Electric Revenues (456)	3,943	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		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)	6,671	11
Fuel (539)	7,033	12
Operation Supplies and Expenses (540)	10,242	13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	23,946	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	209,456	15
Other Expenses (546)		16
Total Other Power Supply Expenses	209,456	
Total Power Production Expenses	233,402	
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)	6,671	20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)	3,091	23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	4,729	27
Maintenance of Lines (572)	2,022	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
Total Distribution Expenses	16,513	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,237	33
Accounting and Collecting Labor (902)		34
Supplies and Expenses (903)	303	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	2,540	
 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)	6,204	38
Office Supplies and Expenses (921)	2,282	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	1,100	41
Property Insurance (924)	2,990	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	6,096	44
Regulatory Commission Expenses (928)	21	45
Miscellaneous General Expenses (930)	4,700	46
Transportation Expenses (933)	3,990	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	27,383	
Total Operation and Maintenance Expenses	279,838	

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		27,720	1
Social Security		3,095	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		557	4
Other (specify): NONE			5
Total tax expense		<u>31,372</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(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
SUMMARY OF TAX RATES							2
State tax rate	mills		0.189608				3
County tax rate	mills		8.132237				4
Local tax rate	mills		2.902736				5
School tax rate	mills		12.724118				6
Voc. school tax rate	mills		1.703806				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.652505				10
Less: state credit	mills		1.801560				11
Net tax rate	mills		23.850945				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.902736				14
Combined School Tax Rate	mills		14.427924				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.330660				17
Total Tax Rate	mills		25.652505				18
Ratio of Local and School Tax to Total	dec.		0.675593				19
Total tax net of state credit	mills		23.850945				20
Net Local and School Tax Rate	mills		16.113538				21
Utility Plant, Jan. 1	\$	1,588,221	1,588,221				22
Materials & Supplies	\$	42,725	42,725				23
Subtotal	\$	1,630,946	1,630,946				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,630,946	1,630,946				26
Assessment Ratio	dec.		1.054800				27
Assessed Value	\$	1,720,322	1,720,322				28
Net Local & School Rate	mills		16.113538				29
Tax Equiv. Computed for Current Year	\$	27,720	27,720				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)	\$	27,720					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)	27,630	6,000	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	82,890	6,000	
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	70,083	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	85,497		41
Line Transformers (368)	99,893	1,975	42
Services (369)	0		43
Meters (370)	38,595	254	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	960,925	72,312	
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)	7,192		51
Transportation Equipment (392)	46,862		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	11,502	10,873	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)	2,700		30,930 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	2,700	0	86,190
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)	15,000		341,227 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			85,497 41
Line Transformers (368)			101,868 42
Services (369)			0 43
Meters (370)	325		38,524 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	15,325	0	1,017,912
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)			7,192 51
Transportation Equipment (392)			46,862 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			22,375 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	74,523	10,873	
Total utility plant in service directly assignable	1,588,221	89,185	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
Total utility plant in service	1,588,221	89,185	

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	0	0	85,396
Total utility plant in service directly assignable	18,025	0	1,659,381
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	18,025	0	1,659,381

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	1,778	Monday	01/24/2000	09:00	865	1
February	02	1,673	Wednesday	02/02/2000	09:00	766	2
March	03	1,534	Monday	03/20/2000	11:00	730	3
April	04	1,509	Tuesday	04/11/2000	10:00	636	4
May	05	1,410	Monday	05/08/2000	09:00	642	5
June	06	1,490	Friday	06/09/2000	12:00	656	6
July	07	1,622	Friday	07/14/2000	14:00	693	7
August	08	1,796	Thursday	08/31/2000	14:00	735	8
September	09	1,901	Friday	09/01/2000	14:00	646	9
October	10	1,511	Monday	10/09/2000	08:00	652	10
November	11	1,644	Tuesday	11/21/2000	09:00	730	11
December	12	1,797	Friday	12/22/2000	08:00	886	12
Total		19,665				8,637	

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	193	3
Internal Combustion Turbine	118	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	311	7
Purchases	8,326	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	8,637	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	8,075	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
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	8,075	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	562	27
Total Energy Losses	562	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.5069%	29
Total Disposition of Energy	8,637	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	3,828	1
Total Sales for Residential Sales		389	3,828	
Commercial & Industrial				
COMMERCIAL & INDUSTRIAL	CG-1	85	4,132	2
Total Sales for Commercial & Industrial		85	4,132	
Public Street & Highway Lighting				
PUBLIC STREET & HIGHWAY LIGHTING	MS-1	5	115	3
Total Sales for Public Street & Highway Lighting		5	115	
Sales for Resale				
NONE				4
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		479	8,075	

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)	
		210,833	(4,731)	206,102	1
0	0	210,833	(4,731)	206,102	
		230,124	(5,393)	224,731	2
0	0	230,124	(5,393)	224,731	
		11,925	(121)	11,804	3
0	0	11,925	(121)	11,804	
				0	4
0	0	0	0	0	
0	0	452,882	(10,245)	442,637	

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	60.9756%				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	843				12
February	747				13
March	705				14
April	615				15
May	626				16
June	649				17
July	675				18
August	691				19
September	634				20
October	645				21
November	700				22
December	796				23
Total kWh (000)	8,326	0			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	311	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	50	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	22	17
February	19	18
March	25	19
April	21	20
May	16	21
June	7	22
July	18	23
August	44	24
September	12	25
October	7	26
November	30	27
December	90	28
Total kWh (000)	311	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)	118	193			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			50		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	0	22			17
February	4	15			18
March	0	25			19
April	0	21			20
May	0	16			21
June	0	7			22
July	0	18			23
August	30	14			24
September	0	12			25
October	0	7			26
November	13	17			27
December	71	19			28
Total kWh (000)	118		193		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		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	517	144	7,086	1
Acquired during year	8	3	75	2
Total	525	147	7,161	3
Retired during year	12	1	25	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	513	146	7,136	6
Number end of year accounted for as follows:				7
In customers' use	495	140	7,006	8
In utility's use				9
Inactive transformers on system		1	10	10
Locked meters on customers' premises				11
In stock	18	5	120	12
Total end of year	513	146	7,136	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	13	23,478	1
Sodium Vapor	100	106	59,262	2
Sodium Vapor	150	28	15,666	3
Sodium Vapor	250	3	4,035	4
Total		150	102,441	
Ornamental				
Sodium Vapor	150	15	13,000	5
Total		15	13,000	
Other				
NONE				6
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

The difference in A/C 365 Overhead conductors and devices is due to replacing electric line.

The electric utility financed new fixed assets with a loan from the Woodford State Bank for \$50,000 and the remainder of the money came from operating cash.
