



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: STOUGHTON ELECTRIC UTILITYPrincipal Office: 600 S. FOURTH STREET  
P.O. BOX 383  
STOUGHTON, WI 53589-0383For the Year Ended: DECEMBER 31, 2007**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**

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**Exact Utility Name:** STOUGHTON ELECTRIC UTILITY

**Utility Address:** 600 S. FOURTH STREET  
P.O. BOX 383  
STOUGHTON, WI 53589-0383

**When was utility organized?** 1/1/1891

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.stoughtonutilities.com

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

**Name:** KIM JENNINGS

**Title:** FINANCE AND ADMINISTRATIVE MANAGER

**Office Address:**

600 S. FOURTH STREET  
P.O. BOX 383  
STOUGHTON, WI 53589-0383

**Telephone:** (608) 873 - 3379 EXT 115

**Fax Number:** (608) 873 - 4878

**E-mail Address:** kjennings@stoughtonutilities.com

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** HELEN JOHNSON

**Title:** MAYOR

**Office Address:**

381 E. MAIN STREET  
STOUGHTON, WI 53589

**Telephone:** (608) 873 - 6677

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** JODI DOBSON

**Title:** MANAGER

**Office Address:** VIRCHOW KRAUSE & CO  
TEN TERRACE COURT  
MADISON, WI 53707

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:**

**Date of most recent audit report:** 3/11/2008

**Period covered by most recent audit:** 1/1/07 TO 12/31/07

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

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**Name:** MR. ROBERT P. KARDASZ, P.E.

**Title:** UTILITIES DIRECTOR

**Office Address:**

600 S. FOURTH STREET  
P.O. BOX 383  
STOUGHTON, WI 53589-0383

**Telephone:** (608) 873 - 3379 EXT 123

**Fax Number:** (608) 873 - 4878

**E-mail Address:** bkardasz@stoughtonutilities.com

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**Name of utility commission/committee:** UTILITIES COMMITTEE

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

- MR CARL CHENOWETH, ALDERPERSON
- MR RON CHRISTIANSON, ALDERPERSON
- MR DAVID ERDMAN, CITIZEN MEMBER
- MR JONATHAN HAJNY, CITIZEN MEMBER
- MS HELEN JOHNSON, MAYOR-CHAIR
- MR PAUL LAWRENCE, ALDERPERSON
- MR NORVEL MORGAN, CITIZEN MEMBER

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**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

NONE.

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	11,881,047	10,965,689	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	10,354,669	9,308,245	2
Depreciation Expense (403)	629,953	626,742	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	353,548	354,083	5
<b>Total Operating Expenses</b>	<b>11,338,170</b>	<b>10,289,070</b>	
<b>Net Operating Income</b>	<b>542,877</b>	<b>676,619</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>542,877</b>	<b>676,619</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	5,812	18,023	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	55,244	58,404	9
Interest and Dividend Income (419)	473,304	296,583	10
Miscellaneous Nonoperating Income (421)	115,582	79,527	11
<b>Total Other Income</b>	<b>649,942</b>	<b>452,537</b>	
<b>Total Income</b>	<b>1,192,819</b>	<b>1,129,156</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(22,160)	(22,160)	12
Other Income Deductions (426)	81,442	80,925	13
<b>Total Miscellaneous Income Deductions</b>	<b>59,282</b>	<b>58,765</b>	
<b>Income Before Interest Charges</b>	<b>1,133,537</b>	<b>1,070,391</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	407,635	328,782	14
Amortization of Debt Discount and Expense (428)	6,129	6,131	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	3,025	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>413,764</b>	<b>337,938</b>	
<b>Net Income</b>	<b>719,773</b>	<b>732,453</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,818,969	12,239,089	20
Balance Transferred from Income (433)	719,773	732,453	21
Miscellaneous Credits to Surplus (434)	110,028	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	131,219	23
Appropriations of Surplus--Debit (436)	32,075	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	21,354	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>13,616,695</b>	<b>12,818,969</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	11,881,047		11,881,047	1
<b>Total (Acct. 400):</b>	<b>11,881,047</b>	<b>0</b>	<b>11,881,047</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	10,354,669		10,354,669	2
<b>Total (Acct. 401-402):</b>	<b>10,354,669</b>	<b>0</b>	<b>10,354,669</b>	
<b>Depreciation Expense (403):</b>				
Derived	629,953		629,953	3
<b>Total (Acct. 403):</b>	<b>629,953</b>	<b>0</b>	<b>629,953</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	353,548		353,548	5
<b>Total (Acct. 408):</b>	<b>353,548</b>	<b>0</b>	<b>353,548</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>542,877</b>	<b>0</b>	<b>542,877</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	5,812		5,812	8
<b>Total (Acct. 415-416):</b>	<b>5,812</b>	<b>0</b>	<b>5,812</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
POLE RENTAL	55,244		55,244	10
<b>Total (Acct. 418):</b>	<b>55,244</b>	<b>0</b>	<b>55,244</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	473,304	0	473,304 11
<b>Total (Acct. 419):</b>	<b>473,304</b>	<b>0</b>	<b>473,304</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Electric	[REDACTED]	115,582	115,582 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>115,582</b>	<b>115,582</b>
<b>TOTAL OTHER INCOME:</b>	<b>534,360</b>	<b>115,582</b>	<b>649,942</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(22,160)	[REDACTED]	(22,160) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(22,160)</b>	<b>0</b>	<b>(22,160)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	81,442	81,442 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>81,442</b>	<b>81,442</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(22,160)</b>	<b>81,442</b>	<b>59,282</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	407,635	[REDACTED]	407,635 18
<b>Total (Acct. 427):</b>	<b>407,635</b>	<b>0</b>	<b>407,635</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION	6,129	[REDACTED]	6,129 19
<b>Total (Acct. 428):</b>	<b>6,129</b>	<b>0</b>	<b>6,129</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>413,764</b>	<b>0</b>	<b>413,764</b>
<b>NET INCOME:</b>	<b>685,633</b>	<b>34,140</b>	<b>719,773</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	11,418,801	1,400,168	12,818,969 24
<b>Total (Acct. 216):</b>	<b>11,418,801</b>	<b>1,400,168</b>	<b>12,818,969</b>
<b>Balance Transferred from Income (433):</b>			
Derived	685,633	34,140	719,773 25
<b>Total (Acct. 433):</b>	<b>685,633</b>	<b>34,140</b>	<b>719,773</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
ELAPSED TIME PERIOD FOR RG-1 ADJ'S FROM 2006	110,028	0	110,028 26
<b>Total (Acct. 434):</b>	<b>110,028</b>	<b>0</b>	<b>110,028</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	32,075		32,075 28
<b>Total (Acct. 436)--Debit:</b>	<b>32,075</b>	<b>0</b>	<b>32,075</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>12,182,387</b>	<b>1,434,308</b>	<b>13,616,695</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		5,812			5,812	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>5,812</b>	<b>0</b>	<b>0</b>	<b>5,812</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	0	11,881,047	0	0	11,881,047	1
Less: interdepartmental sales	0	70,569	0	0	70,569	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		10,066			10,066	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>0</b>	<b>11,800,412</b>	<b>0</b>	<b>0</b>	<b>11,800,412</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. 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.
4. 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			0	1
Electric operating expenses	515,292	37,988	553,280	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	213,323	15,726	229,049	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	54,088	(54,088)	0	18
All other accounts	5,073	374	5,447	19
<b>Total Payroll</b>	<b>787,776</b>	<b>0</b>	<b>787,776</b>	

### FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water		1
Electric	14	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	21,906,660	20,776,655	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,461,169	6,721,597	2
<b>Net Utility Plant</b>	<b>14,445,491</b>	<b>14,055,058</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>14,445,491</b>	<b>14,055,058</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	175,670	175,670	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	126,704	123,044	6
<b>Net Nonutility Property</b>	<b>48,966</b>	<b>52,626</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	157,786	0	8
Special Funds (125-128)	3,755,148	7,514,981	9
<b>Total Other Property and Investments</b>	<b>3,961,900</b>	<b>7,567,607</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,077,408	1,229,537	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	3,522,296		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,354,197	1,398,864	15
Other Accounts Receivable (143)	30,621	22,472	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	2,891	0	18
Materials and Supplies (151-163)	152,291	140,345	19
Prepayments (165)	28,163	32,384	20
Interest and Dividends Receivable (171)	59,699		21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>6,227,566</b>	<b>2,823,602</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	22,881	29,010	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>22,881</b>	<b>29,010</b>	
<b>Total Assets and Other Debits</b>	<b>24,657,838</b>	<b>24,475,277</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	25,092	25,092	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	13,616,695	12,818,969	<b>28</b>
<b>Total Proprietary Capital</b>	<b>13,641,787</b>	<b>12,844,061</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	9,240,000	9,865,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>9,240,000</b>	<b>9,865,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	799,721	843,527	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)	23,928	32,184	<b>35</b>
Taxes Accrued (236)	221,700	209,165	<b>36</b>
Interest Accrued (237)	104,172	95,289	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)	17,351	10,291	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	20,536	16,204	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,187,408</b>	<b>1,206,660</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	7,060	11,775	<b>43</b>
Other Deferred Credits (253)	581,583	547,781	<b>44</b>
<b>Total Deferred Credits</b>	<b>588,643</b>	<b>559,556</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>24,657,838</b>	<b>24,475,277</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	0	0	0	20,776,655	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	0	0	0	19,106,041	2
Utility Plant in Service - Contributed Plant (101.2)	0	0	0	2,206,331	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)				594,288	9
<b>Total Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,906,660</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	0	0	0	7,109,767	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	0	0	0	351,402	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,461,169</b>	
<b>Net Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,445,491</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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)	Electric (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	6,008,180				<b>6,008,180</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	629,953				<b>629,953</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	9,206				<b>9,206</b>	<b>10</b>
Other credits (specify):						<b>11</b>
CLEARING	324,525				<b>324,525</b>	<b>12</b>
ADJUSTMENT	443,159				<b>443,159</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>1,406,843</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,406,843</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	305,256				<b>305,256</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>305,256</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>305,256</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>7,109,767</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,109,767</b>	<b>26</b>

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

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)	Electric (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	713,417				713,417	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	81,442				81,442	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>81,442</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>81,442</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	298				298	18
Cost of removal	0				0	19
Other debits (specify):						20
ADJUSTMENT	443,159				443,159	
					0	
					0	23
					0	24
<b>Total debits</b>	<b>443,457</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>443,457</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>351,402</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>351,402</b>	<b>26</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
City Dam	84,212			84,212	2
Leasehold Improvements - Rental	91,458			91,458	3
<b>Total Nonutility Property (121)</b>	<b>175,670</b>	<b>0</b>	<b>0</b>	<b>175,670</b>	
Less accum. prov. depr. & amort. (122)	123,044	3,660		126,704	4
 <b>Net Nonutility Property</b>	 <b>52,626</b>	 <b>(3,660)</b>	 <b>0</b>	 <b>48,966</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			152,291		152,291	140,345	3
<b>Total Electric Utility</b>					<b>152,291</b>	<b>140,345</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	152,291	140,345	1
Water utility (154)		0	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>152,291</b>	<b>140,345</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 MRB's	1,496	428	8,981	1
2004 MRB'S	4,633	428	13,900	2
<b>Total</b>			<b>22,881</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**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	25,092	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>25,092</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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)	
1998 MRB's	05/01/1998	04/01/2013	4.50%	1,090,000	<b>1</b>
2003 MRB'S	04/01/2003	04/01/2023	3.48%	4,405,000	<b>2</b>
2004 MRB'S	09/15/2004	04/01/2010	5.10%	1,220,000	<b>3</b>
2006 MRB'S	11/15/2006	04/01/2023	4.00%	2,525,000	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>9,240,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>5</b>

**Net amount of bonds outstanding December 31: 9,240,000**

### 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.

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<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
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NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	209,165	1
<b>Accruals:</b>		
Charged water department expense		2
Charged electric department expense	353,738	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>353,738</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	209,165	6
Social Security taxes	60,038	7
PSC Remainder Assessment	11,940	8
<b>Other (explain):</b>		
Gross Receipts Tax	76,271	9
Clearing	(16,211)	10
<b>Total payments and other debits</b>	<b>341,203</b>	
<b>Balance end of year</b>	<b>221,700</b>	

**INTEREST ACCRUED (ACCT. 237)**

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2003 MRB'S	50,256	199,561	200,049	49,768	1
1998 MRB's	14,985	54,706	56,450	13,241	2
2006 MRB'S	13,464	111,040	96,988	27,516	3
2004 MRB'S	12,516	42,328	44,906	9,938	4
<b>Subtotal</b>	<b>91,221</b>	<b>407,635</b>	<b>398,393</b>	<b>100,463</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSIT	4,068		359	3,709	7
<b>Subtotal</b>	<b>4,068</b>	<b>0</b>	<b>359</b>	<b>3,709</b>	
<b>Total</b>	<b>95,289</b>	<b>407,635</b>	<b>398,752</b>	<b>104,172</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
INVESTMENT IN ATC	157,786	2
<b>Total (Acct. 124):</b>	<b>157,786</b>	
<b>Sinking Funds (125):</b>		
SPECIAL REDEMPTION	684,677	3
RESERVE	1,046,094	4
CONSTRUCTION	829,292	5
<b>Total (Acct. 125):</b>	<b>2,560,063</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION	25,000	6
<b>Total (Acct. 126):</b>	<b>25,000</b>	
<b>Other Special Funds (128):</b>		
PLANT MAINTENANCE RESERVE	1,072,620	7
SICK LEAVE RESERVE	97,465	8
<b>Total (Acct. 128):</b>	<b>1,170,085</b>	
<b>Interest Special Deposits (132):</b>		
NONE		9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		10
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water		12
Electric	261,925	13
Sewer (Regulated)		14
<b>Other (specify):</b>		
UNBILLED REVENUE	1,092,272	15
<b>Total (Acct. 142):</b>	<b>1,354,197</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		16

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work	17,274	17
<b>Other (specify):</b>		
OVERPAYMENT OF SALES TAX	13,347	18
<b>Total (Acct. 143):</b>	<b>30,621</b>	
<b>Receivables from Municipality (145):</b>		
MISCELLANEOUS	2,891	19
<b>Total (Acct. 145):</b>	<b>2,891</b>	
<b>Prepayments (165):</b>		
PREPAYMENTS	28,163	20
<b>Total (Acct. 165):</b>	<b>28,163</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		23
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		24
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		25
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		26
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	354,564	27
PUBLIC BENEFITS	75,129	28
COMPENSATED ABSENCES	143,614	29
RENEWABLE ENERGY	3,689	30
ROUND UP PROGRAM	1,151	31
MISCELLANEOUS	3,436	32
<b>Total (Acct. 253):</b>	<b>581,583</b>	

**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 contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	0	18,838,769	0	0	18,838,769	1
Materials and Supplies	0	146,318	0	0	146,318	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	0	6,558,973	0	0	6,558,973	4
Customer Advances for Construction		9,418			9,418	5
Regulatory Liability	0	365,644	0	0	365,644	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>0</b>	<b>12,051,052</b>	<b>0</b>	<b>0</b>	<b>12,051,052</b>	
Net Operating Income	0	542,877	0	0	542,877	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>N/A</b>	<b>4.50%</b>	<b>N/A</b>	<b>N/A</b>	<b>4.50%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	0	376,724	0	0	<b>376,724</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	0	22,160	0	0	<b>22,160</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>0</b>	<b>354,564</b>	<b>0</b>	<b>0</b>	<b>354,564</b>	

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## FINANCIAL SECTION FOOTNOTES

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Overpayment of Sales Tax \$13,347

Receivables outstanding for line/service work done by the utility - \$17,274

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	11,768,498	10,712,529	1
<b>Total Sales of Electricity</b>	<b>11,768,498</b>	<b>10,712,529</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	44,430	50,210	2
Miscellaneous Service Revenues (451)	204	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	0	0	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	67,915	202,950	7
<b>Total Other Operating Revenues</b>	<b>112,549</b>	<b>253,160</b>	
<b>Total Operating Revenues</b>	<b>11,881,047</b>	<b>10,965,689</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	8,757,031	7,902,084	8
Transmission Expenses (560-573)	0	176,885	9
Distribution Expenses (580-598)	700,824	327,185	10
Customer Accounts Expenses (901-905)	173,629	236,591	11
Sales Expenses (911-916)	4,301	0	12
Administrative and General Expenses (920-932)	718,884	665,500	13
<b>Total Operation and Maintenance Expenses</b>	<b>10,354,669</b>	<b>9,308,245</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	629,953	626,742	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	353,548	354,083	16
<b>Total Other Expenses</b>	<b>983,501</b>	<b>980,825</b>	
<b>Total Operating Expenses</b>	<b>11,338,170</b>	<b>10,289,070</b>	
<b>NET OPERATING INCOME</b>	<b>542,877</b>	<b>676,619</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

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

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	44,430	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>44,430</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISC	204	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>204</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
NONE		5
<b>Total Rent from Electric Property (454)</b>	<b>0</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
MISC	67,915	7
<b>Total Other Electric Revenues (456)</b>	<b>67,915</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Miscellaneous Other Power Generation Expenses (549)		0	<b>28</b>
Rents (550)		0	<b>29</b>
Maintenance Supervision and Engineering (551)		0	<b>30</b>
Maintenance of Structures (552)		0	<b>31</b>
Maintenance of Generating and Electric Plant (553)		0	<b>32</b>
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	<b>33</b>
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	8,757,031	7,902,084	<b>34</b>
System Control and Load Dispatching (556)		0	<b>35</b>
Other Expenses (557)		0	<b>36</b>
<b>Total Other Power Supply Expenses</b>	<b>8,757,031</b>	<b>7,902,084</b>	
<b>Total Power Production Expenses</b>	<b>8,757,031</b>	<b>7,902,084</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)		8,509	<b>37</b>
Load Dispatching (561)		0	<b>38</b>
Station Expenses (562)		29,816	<b>39</b>
Overhead Line Expenses (563)		101,084	<b>40</b>
Underground Line Expenses (564)		37,476	<b>41</b>
Miscellaneous Transmission Expenses (566)		0	<b>42</b>
Rents (567)		0	<b>43</b>
Maintenance Supervision and Engineering (568)		0	<b>44</b>
Maintenance of Structures (569)		0	<b>45</b>
Maintenance of Station Equipment (570)		0	<b>46</b>
Maintenance of Overhead Lines (571)		0	<b>47</b>
Maintenance of Underground Lines (572)		0	<b>48</b>
Maintenance of Miscellaneous Transmission Plant (573)		0	<b>49</b>
<b>Total Transmission Expenses</b>	<b>0</b>	<b>176,885</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	4,178	0	<b>50</b>

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>DISTRIBUTION EXPENSES</b>			
Load Dispatching (581)		0	51
Station Expenses (582)		0	52
Overhead Line Expenses (583)		0	53
Underground Line Expenses (584)		0	54
Street Lighting and Signal System Expenses (585)	6,071	6,838	55
Meter Expenses (586)	41,257	39,713	56
Customer Installations Expenses (587)	151	1,011	57
Miscellaneous Distribution Expenses (588)	11,809	3,583	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)	16,215	0	61
Maintenance of Station Equipment (592)	48,773	26,260	62
Maintenance of Overhead Lines (593)	418,709	228,695	63
Maintenance of Underground Lines (594)	101,567	10,133	64
Maintenance of Line Transformers (595)	4,516	3,688	65
Maintenance of Street Lighting and Signal Systems (596)	4,478	2,020	66
Maintenance of Meters (597)	2,228	5,244	67
Maintenance of Miscellaneous Distribution Plant (598)	40,872	0	68
<b>Total Distribution Expenses</b>	<b>700,824</b>	<b>327,185</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		31	69
Meter Reading Expenses (902)	21,084	45,354	70
Customer Records and Collection Expenses (903)	142,479	154,180	71
Uncollectible Accounts (904)	10,066	36,786	72
Miscellaneous Customer Accounts Expenses (905)		240	73
<b>Total Customer Accounts Expenses</b>	<b>173,629</b>	<b>236,591</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)	4,301	0	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)		0	77
<b>Total Sales Expenses</b>	<b>4,301</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	257,117	180,312	78
Office Supplies and Expenses (921)	32,755	25,781	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	44,401	52,570	81
Property Insurance (924)	18,290	25,680	82
Injuries and Damages (925)	40,460	29,509	83
Employee Pensions and Benefits (926)	284,058	277,553	84
Regulatory Commission Expenses (928)	1,551	4,195	85
Duplicate Charges -- Credit (929)	0	0	86
Miscellaneous General Expenses (930)	10,345	12,536	87
Rents (931)	7,093	6,612	88
Maintenance of General Plant (932)	22,814	50,752	89
<b>Total Administrative and General Expenses</b>	<b>718,884</b>	<b>665,500</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>10,354,669</b>	<b>9,308,245</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		221,510	209,165	1
Social Security		60,038	63,541	2
Wisconsin Gross Receipts Tax		76,271	86,358	3
PSC Remainder Assessment		11,940	9,986	4
Other (specify): CLEARING		(16,211)	(14,967)	5
<b>Total tax expense</b>		<b>353,548</b>	<b>354,083</b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), 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			Dane				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.168249				3
County tax rate	mills		2.356234				4
Local tax rate	mills		6.646977				5
School tax rate	mills		7.921006				6
Voc. school tax rate	mills		1.188679				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>18.281145</b>				<b>10</b>
Less: state credit	mills		1.287428				11
<b>Net tax rate</b>	mills		<b>16.993717</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.646977</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.109685</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>15.756662</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>18.281145</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.861908</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>16.993717</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>14.647018</b>				<b>21</b>
Utility Plant, Jan. 1	\$	20,786,791	20,786,791				22
Materials & Supplies	\$	139,861	139,861				23
<b>Subtotal</b>	\$	<b>20,926,652</b>	<b>20,926,652</b>				<b>24</b>
Less: Plant Outside Limits	\$	5,933,268	5,933,268				25
<b>Taxable Assets</b>	\$	<b>14,993,384</b>	<b>14,993,384</b>				<b>26</b>
Assessment Ratio	dec.		1.008660				27
<b>Assessed Value</b>	\$	<b>15,123,227</b>	<b>15,123,227</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>14.647018</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>221,510</b>	<b>221,510</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	118,192					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>221,510</b>					<b>34</b>

## ELECTRIC UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

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

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	1		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	12,311		29
Overhead Conductors and Devices (356)	9,984		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>22,296</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	209,436	11,360	34
Structures and Improvements (361)	44,389	0	35
Station Equipment (362)	3,842,372	344,426	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	2,271,420	27,825	38
Overhead Conductors and Devices (365)	3,415,313	178,952	39
Underground Conduit (366)	221,311	10,770	40
Underground Conductors and Devices (367)	1,482,101	42,739	41
Line Transformers (368)	2,312,322	193,430	42
Services (369)	1,137,345	43,398	43
Meters (370)	650,397	10,896	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	353,477	17,729	47
<b>Total Distribution Plant</b>	<b>15,939,883</b>	<b>881,525</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	961,251		49
Office Furniture and Equipment (391)	110,818	9,010	50
Computer Equipment (391.1)	330,313	26,858	51
Transportation Equipment (392)	238,589	30,629	52
Stores Equipment (393)	9,984		53
Tools, Shop and Garage Equipment (394)	63,076		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			1 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)	7,276		5,035 29
Overhead Conductors and Devices (356)			9,984 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>7,276</b>	<b>0</b>	<b>15,020</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			220,796 34
Structures and Improvements (361)			44,389 35
Station Equipment (362)	265,775		3,921,023 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	3,645	(26,344)	2,269,256 38
Overhead Conductors and Devices (365)	3,846	(85,378)	3,505,041 39
Underground Conduit (366)	86		231,995 40
Underground Conductors and Devices (367)	912	4,809	1,528,737 41
Line Transformers (368)	21,732	(1,165)	2,482,855 42
Services (369)	1,082	236	1,179,897 43
Meters (370)			661,293 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	902	(380)	369,924 47
<b>Total Distribution Plant</b>	<b>297,980</b>	<b>(108,222)</b>	<b>16,415,206</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			961,251 49
Office Furniture and Equipment (391)			119,828 50
Computer Equipment (391.1)			357,171 51
Transportation Equipment (392)			269,218 52
Stores Equipment (393)			9,984 53
Tools, Shop and Garage Equipment (394)			63,076 54

**ELECTRIC UTILITY PLANT IN SERVICE  
--Plant Financed by Utility or Municipality--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	50,236		55
Power Operated Equipment (396)	811,157		56
Communication Equipment (397)	33,894		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>2,609,318</b>	<b>66,497</b>	
<b>Total utility plant in service directly assignable</b>	<b>18,571,497</b>	<b>948,022</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>18,571,497</b>	<b>948,022</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			50,236 55
Power Operated Equipment (396)			811,157 56
Communication Equipment (397)			33,894 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>2,675,815</b>
<b>Total utility plant in service directly assignable</b>	<b>305,256</b>	<b>(108,222)</b>	<b>19,106,041</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>305,256</b>	<b>(108,222)</b>	<b>19,106,041</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

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

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	471,260	15,688	38
Overhead Conductors and Devices (365)	714,507	30,426	39
Underground Conduit (366)	0	9,814	40
Underground Conductors and Devices (367)	554,129	25,916	41
Line Transformers (368)	0	9,070	42
Services (369)	266,711	10,903	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	94,755	700	47
<b>Total Distribution Plant</b>	<b>2,101,362</b>	<b>102,517</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0	2,750	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			486,948 38
Overhead Conductors and Devices (365)	298		744,635 39
Underground Conduit (366)			9,814 40
Underground Conductors and Devices (367)			580,045 41
Line Transformers (368)			9,070 42
Services (369)			277,614 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			95,455 47
<b>Total Distribution Plant</b>	<b>298</b>	<b>0</b>	<b>2,203,581</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			2,750 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

**ELECTRIC UTILITY PLANT IN SERVICE  
--Plant Financed by Contributions--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>0</b>	<b>2,750</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,101,362</b>	<b>105,267</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>2,101,362</b>	 <b>105,267</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>2,750</b>
<b>Total utility plant in service directly assignable</b>	<b>298</b>	<b>0</b>	<b>2,206,331</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>298</b>	<b>0</b>	<b>2,206,331</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**  
**--Plant Financed by Utility or Municipality--**

1. 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 in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	11,716	3.03%	22
Overhead Conductors and Devices (356)	11,590	3.03%	23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
352					0 19
353					0 20
354					0 21
355	7,276			2,880	7,320 22
356					11,590 23
357					0 24
358					0 25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**  
**--Plant Financed by Utility or Municipality--**

1. 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 in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>23,306</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	23,397	1.85%	821	27
Station Equipment (362)	1,514,624	3.45%	133,919	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	633,690	3.83%	86,449	30
Overhead Conductors and Devices (365)	680,802	3.79%	129,523	31
Underground Conduit (366)	13,233	2.50%	5,666	32
Underground Conductors and Devices (367)	464,208	3.70%	55,789	33
Line Transformers (368)	303,111	3.33%	79,820	34
Services (369)	457,521	3.67%	42,526	35
Meters (370)	399,992	12.00%	24,266	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0	1.00%		38
Street Lighting and Signal Systems (373)	124,136	4.00%	14,460	39
<b>Total Distribution Plant</b>	<b>4,614,714</b>		<b>573,239</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	313,474	4.00%	38,450	40
Office Furniture and Equipment (391)	13,917	6.25%	7,496	41
Computer Equipment (391.1)	75,472	17.15%		42
Transportation Equipment (392)	235,484	6.25%	3,983	43
Stores Equipment (393)	2,936	4.00%	399	44
Tools, Shop and Garage Equipment (394)	43,091	9.09%	5,734	45
Laboratory Equipment (395)	11,892	5.26%	2,642	46
Power Operated Equipment (396)	660,204	9.59%	61,966	47
Communication Equipment (397)	13,690	5.88%	1,993	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>1,370,160</b>		<b>122,663</b>	
<b>Total accum. prov. directly assignable</b>	<b>6,008,180</b>		<b>695,902</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	<b>7,276</b>	<b>0</b>	<b>0</b>	<b>2,880</b>	<b>18,910</b>
361					24,218 27
362	265,775			255,252	1,638,020 28
363					0 29
364	3,645		3,024	122,034	841,552 30
365	3,846		4,266	142,363	953,108 31
366	86		86		18,899 32
367	912		621	68,688	588,394 33
368	21,732			13,486	374,685 34
369	1,082		307	74,742	574,014 35
370				(38,187)	386,071 36
371					0 37
372					0 38
373	902		902	22,709	161,305 39
	<b>297,980</b>	<b>0</b>	<b>9,206</b>	<b>661,087</b>	<b>5,560,266</b>
390				38,189	390,113 40
391					21,413 41
391.1				(421)	75,051 42
392					239,467 43
393					3,335 44
394					48,825 45
395					14,534 46
396					722,170 47
397					15,683 48
398					0 49
399					0 50
	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,768</b>	<b>1,530,591</b>
	<b>305,256</b>	<b>0</b>	<b>9,206</b>	<b>701,735</b>	<b>7,109,767</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC  
--Plant Financed by Utility or Municipality--**

1. 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 in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>6,008,180</u></u>		<u><u>695,902</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	305,256	0	9,206	701,735	7,109,767

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC  
--Plant Financed by Contributions--**

1. 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 in a schedule footnote.  
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC --Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	191,901	3.83%	18,350	30
Overhead Conductors and Devices (365)	244,228	3.79%	27,651	31
Underground Conduit (366)	0	2.50%	123	32
Underground Conductors and Devices (367)	131,624	3.70%	20,982	33
Line Transformers (368)	0	3.33%	151	34
Services (369)	110,451	3.67%	9,988	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	35,213	4.00%	3,804	39
<b>Total Distribution Plant</b>	<b>713,417</b>		<b>81,049</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0	6.25%	393	43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>0</b>		<b>393</b>	
<b>Total accum. prov. directly assignable</b>	<b>713,417</b>		<b>81,442</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
361					0 27
362					0 28
363					0 29
364				(122,539)	87,712 30
365	298			(154,987)	116,594 31
366					123 32
367				(68,600)	84,006 33
368					151 34
369				(74,737)	45,702 35
370					0 36
371					0 37
372					0 38
373				(22,296)	16,721 39
	<u>298</u>	<u>0</u>	<u>0</u>	<u>(443,159)</u>	<u>351,009</u>
390					0 40
391					0 41
391.1					0 42
392					393 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>393</u>
	<u>298</u>	<u>0</u>	<u>0</u>	<u>(443,159)</u>	<u>351,402</u>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC  
--Plant Financed by Contributions--**

1. 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 in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>713,417</u></u>		<u><u>81,442</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	298	0	0	(443,159)	<u>351,402</u>

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
<b>Primary Distribution System Voltage(s) -- Urban</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)					0	1
7.2/12.5 kV (12kV)	39				39	2
14.4/24.9 kV (25kV)					0	3
<b>Other:</b>						
NONE					0	4
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)					0	5
7.2/12.5 kV (12kV)	29		3		32	6
14.4/24.9 kV (25kV)					0	7
<b>Other:</b>						
NONE					0	8
<b>Primary Distribution System Voltage(s) -- Rural</b>						
<b>Pole Lines</b>						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)	101				101	10
14.4/24.9 kV (25kV)					0	11
<b>Other:</b>						
Secondary 7.2/12.5 (12kV)	32				32	12
<b>Underground Lines</b>						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)	15				15	14
14.4/24.9 kV (25kV)					0	15
<b>Other:</b>						
NONE					0	16
<b>Transmission System</b>						
<b>Pole Lines</b>						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
<b>Other:</b>						
NONE					0	21
<b>Underground Lines</b>						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
<b>Other:</b>						
NONE					0	26

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	8	11
Nonfarm	2,275	12
<b>Total</b>	<b>2,283</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>2,283</b>	<b>14</b>

### 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	23,554	Wednesday	01/31/2007	19:00	12,482	1
February	02	24,754	Monday	02/05/2007	19:00	11,914	2
March	03	22,231	Tuesday	03/06/2007	19:00	11,436	3
April	04	19,876	Wednesday	04/11/2007	11:00	10,541	4
May	05	23,621	Wednesday	05/30/2007	14:00	10,956	5
June	06	30,953	Tuesday	06/26/2007	15:00	12,516	6
July	07	31,385	Tuesday	07/31/2007	18:00	13,535	7
August	08	32,054	Wednesday	08/01/2007	18:00	14,072	8
September	09	30,940	Wednesday	09/05/2007	18:00	11,742	9
October	10	25,285	Monday	10/08/2007	12:00	11,520	10
November	11	22,189	Thursday	11/29/2007	18:00	11,041	11
December	12	23,947	Monday	12/17/2007	19:00	12,474	12
<b>Total</b>		<b>310,789</b>				<b>144,229</b>	

**System Name** Stoughton Electric Utility

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

Type of Reading	Supplier
60 minutes integrated	WPPI

## ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	144,229	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	<b>0</b>	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	<b>0</b>	16
<b>Total Source of Energy</b>	<b>144,229</b>	<b>17</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	138,546	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		<b>20</b>
Electric Utility	132	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>132</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>138,678</b>	<b>24</b>
<b>Energy Losses:</b>		<b>25</b>
Transmission Losses (if applicable)		26
Distribution Losses	5,551	27
<b>Total Energy Losses</b>	<b>5,551</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.8487%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>144,229</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
<b>Residential Sales</b>					
RESIDENTIAL	RG-1	7,560	65,680	1	
RESIDENTIAL TOD	RG-2	3	33	2	
<b>Total Sales for Residential Sales</b>		<b>7,563</b>	<b>65,713</b>		
<b>Commercial &amp; Industrial</b>					
SMALL POWER	CP-1	50	14,690	3	
LARGE POWER	CP-2	9	11,511	4	
INDUSTRIAL POWER	CP-3	7	28,425	5	
COMMERCIAL	GS-1	763	17,139	6	
<b>Total Sales for Commercial &amp; Industrial</b>		<b>829</b>	<b>71,765</b>		
<b>Public Street &amp; Highway Lighting</b>					
STREET LIGHTING	MS-1	15	1,068	7	
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>15</b>	<b>1,068</b>		
<b>Sales for Resale</b>					
NONE				8	
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>8,407</b>	<b>138,546</b>		

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

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		6,228,819	(109,625)	<b>6,119,194</b>	<b>1</b>
		3,112	(128)	<b>2,984</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>6,231,931</b>	<b>(109,753)</b>	<b>6,122,178</b>	
50,668	63,805	1,172,305	(24,107)	<b>1,148,198</b>	<b>3</b>
31,042	36,553	831,179	(12,003)	<b>819,176</b>	<b>4</b>
85,164	96,400	2,108,826	(29,206)	<b>2,079,620</b>	<b>5</b>
		1,506,337	(23,969)	<b>1,482,368</b>	<b>6</b>
<b>166,874</b>	<b>196,758</b>	<b>5,618,647</b>	<b>(89,285)</b>	<b>5,529,362</b>	
		120,042	(3,084)	<b>116,958</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>120,042</b>	<b>(3,084)</b>	<b>116,958</b>	
				<b>0</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>166,874</b>	<b>196,758</b>	<b>11,970,620</b>	<b>(202,122)</b>	<b>11,768,498</b>	

### PURCHASED POWER STATISTICS

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

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	4TH & S SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)	Firm				3
Voltage at Which Delivered	69,000				4
Point of Metering	Substation				5
Total of 12 Monthly Maximum Demands -- kW	310,789				6
Average load factor	<b>63.5717%</b>				7
Total Cost of Purchased Power	8,757,031				8
Average cost per kWh	<b>0.0607</b>				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	6,139	6,343			12
February	5,757	6,157			13
March	5,645	5,791			14
April	5,171	5,370			15
May	5,652	5,303			16
June	6,315	6,201			17
July	6,653	6,882			18
August	7,511	6,561			19
September	5,483	6,259			20
October	6,002	5,518			21
November	5,448	5,593			22
December	5,569	6,906			23
<b>Total kWh (000)</b>	<b>71,345</b>	<b>72,884</b>			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):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		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
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		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

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### PRODUCTION STATISTICS

**Particulars**  
**(a)**

**Plant**  
**(b)**

**Plant**  
**(c)**

**Plant**  
**(d)**

**Plant**  
**(e)**

---

NONE

### STEAM PRODUCTION PLANTS

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

#### Boilers

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

### INTERNAL COMBUSTION GENERATION PLANTS

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

#### Prime Movers

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

### STEAM PRODUCTION PLANTS (cont.)

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

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

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.

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

1

### HYDRAULIC GENERATING PLANTS

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

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

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	EAST	North	South	1
Voltage--High Side	69,000	69,000	69,000	2
Voltage--Low Side	12,470	12,470	12,470	3
Num. Main Transformers in Operation	2	2	2	4
Total Capacity of Transformers in kVA	20,000	20,000	20,000	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW	10,031	14,870	11,792	7
Dt and Hr of Such Maximum Demand	08/02/2007 14:00	06/26/2007 16:00	06/26/2007 16:00	8 9
Kwh Output	4,203,530	5,130,656	3,993,942	10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					14
Voltage--High Side					15
Voltage--Low Side					16
Num. of Main Transformers in Operation					17
Total 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
Kwh Output					22

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					23
Voltage--High Side					24
Voltage--Low Side					25
Num. of Main Transformers in Operation					26
Capacity of Transformers in kVA					27
Number of Spare Transformers on Hand					28
15-Minute Maximum Demand in kW					29
Dt and Hr of Such Maximum Demand					30
Kwh Output					31

**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	9,185	2,538	102,397	1
Acquired during year	118	39	7,849	2
<b>Total</b>	<b>9,303</b>	<b>2,577</b>	<b>110,246</b>	<b>3</b>
Retired during year		11	745	4
Sales, transfers or adjustments increase (decrease)	(958)			5
<b>Number end of year</b>	<b>8,345</b>	<b>2,566</b>	<b>109,501</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	8,345	2,465	100,313	8
In utility's use				9
				10
Locked meters on customers' premises				11
In stock		101	9,188	12
<b>Total end of year</b>	<b>8,345</b>	<b>2,566</b>	<b>109,501</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	250	814	968,716	1
<b>Total</b>		<b>814</b>	<b>968,716</b>	
<b>Ornamental</b>				
Sodium Vapor	150	11	7,873	2
Sodium Vapor	250	73	93,131	3
<b>Total</b>		<b>84</b>	<b>101,004</b>	
<b>Other</b>				
NONE		0		4
<b>Total</b>		<b>0</b>	<b>0</b>	

## ELECTRIC OPERATING SECTION FOOTNOTES

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

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Acct #560,562,56,564 - All expenses should be recorded as distribution expense.

Acct #580,592,593,594 - Some expenses were recorded as transmission expense in 2006. Also, several work orders remained open at the end of 2006 that could have been closed. All were closed in 2007 making the 2007 higher than normal.

Acct #902 - Decrease is due to the implementation of an automated meter reading system. The implementation will be complete in 2008.

Acct #903 - All time for Finance Manager (replaced acctg. supervisor) is now recorded to A&G salaries.

Acct #920 - Finance Manager (hired in March 2007) salary goes to A&G salaries. Also, a larger % of office salaries is now allocated to A&G.

Acct #924,925 - Insurance expense re-allocated to acct #925.

Acct #932 - We are now using acct 598 for the maintenance of distribution plant rather than acct 932.

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

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

Journal entries affecting plant and inventory accounts were made after filing the 2006 PSC annual report. The adjusted values of total utility plant and inventory were used to calculate PILOT.

If Materials and Supplies Total for this schedule does not match the Electric utility Prior Year amount on the Materials and Supplies schedule, please explain.

Journal entries affecting plant and inventory accounts were made after filing the 2006 PSC annual report. The adjusted values of total utility plant and inventory were used to calculate PILOT.

### Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Additions for any Accounts exceed \$100,000, please explain.

Acct #362 - Additions for East Substation Circuit project completed in 2007.

Acct #365 - Additions include overhead line work for Christ Lutheran Church, Fitness Center and rebuilds at Furseth Rd., Prairie St., Madison St., and Hwy N bridge.

Acct #368 - Additions are for direct purchases of transformers from Border States.

Acct #362 - Retirement is for sale of transmission assets to ATC (East Substation).

If Retirements for any Accounts exceed \$100,000, please explain.

Acct #362 - Retirements are for sale of assets to ATC (East Substation).

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

**If Adjustments for any account are nonzero, please explain.**

Acct # 368,373,365,364,369,367 - Adjustments reflect audit journal entries occurring after the submission of the 2006 PSC annual report.

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### Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

**If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.**

Acct #355, 356 - Accounts were over-depreciated. We will no longer depreciate these accounts.

**If Adjustments for any account are nonzero, please explain.**

Acct #373, 365,368,355,367,369,362,391.1,370,364,390 - Adjustments are for audit entries made after filing the 2006 PSC annual report. Also, for accounts 364,365,367,369,373 - Amounts were incorrectly recorded as A/D financed by contributions.

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### Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-12)

**If Adjustments for any account are nonzero, please explain.**

Acct #369,373,364,365,367 - See explanation on footnotes for E-10. Amounts were incorrectly recorded as A/D financed by contributions in the 2006 annual report.

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