



3013 (02-09-04)

**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, 2003**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.*

### SIGNATURE PAGE

I KRISTY VIKE-MANTHE of  
(Person responsible for accounts)

Stoughton Electric Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/31/2004  
(Date)

UTILITIES ACCOUNTING MANAGER  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

**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

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

**Name:** KRISTY VIKE-MANTHE  
**Title:** UTILITIES ACCOUNTING SUPERVISOR

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

**Telephone:** (608) 873 - 3379 EXT 15

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

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

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

**Name:** MICHAEL T. STOETZEL  
**Title:** PARTNER

**Office Address:** CLIFTON GUNDERSON LLP  
440 SCIENCE DRIVE, SUITE 400  
MADISON, WI 53711-1064

**Telephone:** (608) 232 - 2900

**Fax Number:** (608) 232 - 2919

**E-mail Address:** MIKESTOETZEL@CLIFTONCPA.COM

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

**Name:** MS. HELEN JOHNSON-MAYOR-CHAIR  
**Title:** UTILITIES COMMITTEE CHAIR

**Office Address:**  
381 E. MAIN STREET  
STOUGHTON, WI 53589

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

**Fax Number:** ( ) -

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** MICHAEL T. STOETZEL

**Title:** PARTNER

**Office Address:** CLIFTON GUNDERSON, LLP  
440 SCIENCE DRIVE, SUITE 400  
MADISON, WI 53711-1064

**Telephone:** (608) 232 - 2900

**Fax Number:** (608) 232 - 2919

**E-mail Address:** MIKESTOETZEL@CLIFTONCPA.COM

**Date of most recent audit report:** 2/11/2004

**Period covered by most recent audit:** 2003

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

**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 23

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

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

**Name of utility commission/committee:** Utility Committee

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

- MR DAN CHRISTENSEN, CITIZEN MEMBER
- MR JIM GRIFFIN, ALDERMAN
- MR JONATHAN HAJNY, CITIZEN MEMBER
- MS HELEN JOHNSON, MAYOR-CHAIR
- MS KATHLEEN KELLY, ALDERPERSON
- MR GERALD OLSEN, ALDERMAN/VICE CHAIR

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

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

**Date of Ordinance:** [REDACTED]

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

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

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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)	8,518,601	7,215,421	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	7,023,714	5,682,243	2
Depreciation Expense (403)	521,051	524,706	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	275,029	252,341	5
<b>Total Operating Expenses</b>	<b>7,819,794</b>	<b>6,459,290</b>	
<b>Net Operating Income</b>	<b>698,807</b>	<b>756,131</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>698,807</b>	<b>756,131</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	15,487	820	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	29,610	31,274	9
Interest and Dividend Income (419)	104,269	77,169	10
Miscellaneous Nonoperating Income (421)	94,806	0	11
<b>Total Other Income</b>	<b>244,172</b>	<b>109,263</b>	
<b>Total Income</b>	<b>942,979</b>	<b>865,394</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	113,108	24,738	13
<b>Total Miscellaneous Income Deductions</b>	<b>113,108</b>	<b>24,738</b>	
<b>Income Before Interest Charges</b>	<b>829,871</b>	<b>840,656</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	383,504	244,399	14
Amortization of Debt Discount and Expense (428)	12,404	13,399	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	351	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>395,908</b>	<b>258,149</b>	
<b>Net Income</b>	<b>433,963</b>	<b>582,507</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,990,398	8,416,453	20
Balance Transferred from Income (433)	433,963	582,507	21
Miscellaneous Credits to Surplus (434)	1,528,968	237,000	22
Miscellaneous Debits to Surplus--Debit (435)	443,204	245,562	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>10,510,125</b>	<b>8,990,398</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	8,518,601		8,518,601	1
<b>Total (Acct. 400):</b>	<b>8,518,601</b>	<b>0</b>	<b>8,518,601</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	7,023,714		7,023,714	2
<b>Total (Acct. 401-402):</b>	<b>7,023,714</b>	<b>0</b>	<b>7,023,714</b>	
<b>Depreciation Expense (403):</b>				
Derived	521,051		521,051	3
<b>Total (Acct. 403):</b>	<b>521,051</b>	<b>0</b>	<b>521,051</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	275,029		275,029	5
<b>Total (Acct. 408):</b>	<b>275,029</b>	<b>0</b>	<b>275,029</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>698,807</b>	<b>0</b>	<b>698,807</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	15,487		15,487	8
<b>Total (Acct. 415-416):</b>	<b>15,487</b>	<b>0</b>	<b>15,487</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>				
RENTAL INCOME	29,610		29,610	10
<b>Total (Acct. 418):</b>	<b>29,610</b>	<b>0</b>	<b>29,610</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	104,269	0	104,269 11
<b>Total (Acct. 419):</b>	<b>104,269</b>	<b>0</b>	<b>104,269</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Electric	[REDACTED]	94,806	94,806 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>94,806</b>	<b>94,806</b>
<b>TOTAL OTHER INCOME:</b>	<b>149,366</b>	<b>94,806</b>	<b>244,172</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	59,087	59,087 15
MISCELLANEOUS	24,896	0	24,896 16
APPROPRIATIONS TO MUNICIPALITY	29,125	0	29,125 17
<b>Total (Acct. 426):</b>	<b>54,021</b>	<b>59,087</b>	<b>113,108</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>54,021</b>	<b>59,087</b>	<b>113,108</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	383,504	[REDACTED]	383,504 18
<b>Total (Acct. 427):</b>	<b>383,504</b>	<b>0</b>	<b>383,504</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	12,404	[REDACTED]	12,404 19
<b>Total (Acct. 428):</b>	<b>12,404</b>	<b>0</b>	<b>12,404</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>395,908</b>	<b>0</b>	<b>395,908</b>
<b>NET INCOME:</b>	<b>398,244</b>	<b>35,719</b>	<b>433,963</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	8,990,398	0	8,990,398 24
<b>Total (Acct. 216):</b>	<b>8,990,398</b>	<b>0</b>	<b>8,990,398</b>
<b>Balance Transferred from Income (433):</b>			
Derived	398,244	35,719	433,963 25
<b>Total (Acct. 433):</b>	<b>398,244</b>	<b>35,719</b>	<b>433,963</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
PRIOR YEAR CONTRIBUTED CAPITAL		1,528,968	1,528,968 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>1,528,968</b>	<b>1,528,968</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
ACCUMULATED DEPRECIATION PRIOR YEAR CONTRIBL		443,204	443,204 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>443,204</b>	<b>443,204</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</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>9,388,642</b>	<b>1,121,483</b>	<b>10,510,125</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)		15,487			15,487	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>15,487</b>	<b>0</b>	<b>0</b>	<b>15,487</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	8,518,601	0	0	<b>8,518,601</b>	<b>1</b>
Less: interdepartmental sales	0	50,685	0	0	<b>50,685</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		6,481			<b>6,481</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>0</b>	<b>8,461,435</b>	<b>0</b>	<b>0</b>	<b>8,461,435</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	466,623	71,558	538,181	1
Electric operating expenses			0	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	168,230		168,230	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	71,558	(71,558)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>706,411</b>	<b>0</b>	<b>706,411</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	18,261,317	16,778,468	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,748,968	5,012,353	2
<b>Net Utility Plant</b>	<b>12,512,349</b>	<b>11,766,115</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>12,512,349</b>	<b>11,766,115</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)	112,063	108,403	6
<b>Net Nonutility Property</b>	<b>63,607</b>	<b>67,267</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	3,537,302	2,651,431	9
<b>Total Other Property and Investments</b>	<b>3,600,909</b>	<b>2,718,698</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	3,351,988	843,563	10
Special Deposits (132-134)	0	0	11
Working Funds (135)		0	12
Temporary Cash Investments (136)		0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,183,115	580,249	15
Other Accounts Receivable (143)	8,704	496,118	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	95,468	105,334	19
Prepayments (165)	14,932	2,226	20
Interest and Dividends Receivable (171)	4,248	2,001	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>4,658,455</b>	<b>2,029,491</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	42,595	54,999	24
Other Deferred Debits (182-186)	704,287	895,381	25
<b>Total Deferred Debits</b>	<b>746,882</b>	<b>950,380</b>	
<b>Total Assets and Other Debits</b>	<b>21,518,595</b>	<b>17,464,684</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	25,092	25,092	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	10,510,125	8,990,398	28
<b>Total Proprietary Capital</b>	<b>10,535,217</b>	<b>9,015,490</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	9,010,000	4,875,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	134,732	31
<b>Total Long-Term Debt</b>	<b>9,010,000</b>	<b>5,009,732</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	535,102	745,083	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	14,646	14,374	35
Taxes Accrued (236)	182,331	185,171	36
Interest Accrued (237)	207,413	59,446	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
<b>Total Current and Accrued Liabilities</b>	<b>939,492</b>	<b>1,004,074</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	34,242	4,631	43
Other Deferred Credits (253)	999,644	901,789	44
<b>Total Deferred Credits</b>	<b>1,033,886</b>	<b>906,420</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	1,528,968	49
<b>Total Liabilities and Other Credits</b>	<b>21,518,595</b>	<b>17,464,684</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	16,778,468	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	15,216,981	2
Utility Plant in Service - Contributed Plant (101.2)	0	0	0	1,623,773	3
Utility Plant Purchased or Sold (102)				0	4
Utility Plant in Process of Reclassification (103)				0	5
Utility Plant Leased to Others (104)				0	6
Property Held for Future Use (105)				0	7
Completed Construction not Classified (106)				0	8
Construction Work in Progress (107)				1,420,563	9
<b>Total Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,261,317</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	5,246,677	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	0	0	0	502,291	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)				0	12
Accumulated Provision for Depreciation of Property Held for Future Use (113)				0	13
Accumulated Provision for Amortization of Utility Plant in Service (114)				0	14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)				0	15
Accumulated Provision for Amortization of Property Held for Future Use (116)				0	16
<b>Total Accumulated Provision</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,748,968</b>	
<b>Net Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,512,349</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>	5,012,353				<b>5,012,353</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	521,051				<b>521,051</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>
CLEARINGS ACCOUNTS	90,393				<b>90,393</b>	<b>9</b>
Salvage	10,378				<b>10,378</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>621,822</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>621,822</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	239,993				<b>239,993</b>	<b>15</b>
Cost of removal	147,505				<b>147,505</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>387,498</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>387,498</b>	<b>19</b>
<b>Balance end of year (111.1)</b>	<b>5,246,677</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,246,677</b>	<b>20</b>

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

Depreciation Accruals (Credits) during the year (111.2):  
 1. Report the amounts charged to Depreciation Expense (426).  
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	0				0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	59,087				59,087	4
Accruals charged other accounts (specify):						5 6
					0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	443,204				443,204	10
<b>Total credits</b>	<b>502,291</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>502,291</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	0				0	13
Cost of removal	0				0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (111.2)</b>	<b>502,291</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>502,291</b>	<b>18</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)	108,403	3,660		112,063	4
 <b>Net Nonutility Property</b>	 <b>67,267</b>	 <b>(3,660)</b>	 <b>0</b>	 <b>63,607</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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
<b>Total Additions</b>	<b>0</b>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 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)			95,468		95,468	105,334	3
<b>Total Electric Utility</b>					<b>95,468</b>	<b>105,334</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	95,468	105,334	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>95,468</b>	<b>105,334</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>				
1993 MRB's	2,978	428	5,702	1
1995 MRB's	5,955	428	20,530	2
1998 MRB's	3,470	428	16,363	3
<b>Total</b>			<b>42,595</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<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	0	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)	
1993 MRB's	10/01/1993	04/01/2009	5.05%	785,000	<b>1</b>
1995 MRB's	08/01/1995	04/01/2010	4.83%	1,990,000	<b>2</b>
1998 MRB's	05/01/1998	04/01/2013	4.50%	1,655,000	<b>3</b>
2003 MRB'S	04/01/2003	04/01/2023	3.48%	4,580,000	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>9,010,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>5</b>
<b>Net amount of bonds outstanding December 31:</b>				<b><u>9,010,000</u></b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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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)**

Particulars (a)	Amount (b)	
Balance first of year	185,171	1
<b>Accruals:</b>		
Charged water department expense	275,029	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>275,029</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	241,241	6
Social Security taxes	39,240	7
PSC Remainder Assessment	8,775	8
<b>Other (explain):</b>		
CLEARING	(11,387)	9
<b>Total payments and other debits</b>	<u>277,869</u>	
<b>Balance end of year</b>	<u><u>182,331</u></u>	

### 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	0	153,246		153,246	1
1993 MRB's	11,479	42,210	44,587	9,102	2
1995 MRB's	24,937	107,906	109,268	23,575	3
1998 MRB's	19,068	80,142	81,481	17,729	4
<b>Subtotal</b>	<b>55,484</b>	<b>383,504</b>	<b>235,336</b>	<b>203,652</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	3,962		201	3,761	7
<b>Subtotal</b>	<b>3,962</b>	<b>0</b>	<b>201</b>	<b>3,761</b>	
<b>Total</b>	<b>59,446</b>	<b>383,504</b>	<b>235,537</b>	<b>207,413</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>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
BOND & INTEREST REDEMPTION ACCOUNT	729,227	3
RESERVE ACCOUNT	685,733	4
POLE CASE SETTLEMENT	553,771	5
<b>Total (Acct. 125):</b>	<b>1,968,731</b>	
<b>Depreciation Fund (126):</b>		
REVENUE BOND DEPRECIATION ACCOUNT	324,124	6
<b>Total (Acct. 126):</b>	<b>324,124</b>	
<b>Other Special Funds (128):</b>		
PLANT MAINT AND RESERVE ACCOUNT	1,244,447	7
<b>Total (Acct. 128):</b>	<b>1,244,447</b>	
<b>Interest Special Deposits (132):</b>		
NONE		8
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water		11
Electric	701,115	12
Sewer (Regulated)		13
<b>Other (specify):</b>		
UNBILLED REVENUE	482,000	14
<b>Total (Acct. 142):</b>	<b>1,183,115</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work	8,704	16
<b>Other (specify):</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.
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Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
NONE		17
<b>Total (Acct. 143):</b>	<b>8,704</b>	
<b>Receivables from Municipality (145):</b>		
NONE		18
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
PREPAYMENTS	14,932	19
<b>Total (Acct. 165):</b>	<b>14,932</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		21
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
DEFERRED CONSERVATION EXPENSE	155,703	24
WPPI RATE STABILIZATION FUND-AUTHORIZED 10/14/02	548,584	25
<b>Total (Acct. 186):</b>	<b>704,287</b>	
<b>Payables to Municipality (233):</b>		
NONE		26
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
PUBLIC BENEFITS	65,673	27
AUTHORIZED DSM COST	240,000	28
POLE CASE SETTLEMENT	553,771	29
COMPENSATED ABSENCES	140,200	30
<b>Total (Acct. 253):</b>	<b>999,644</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	14,687,342	0	0	<b>14,687,342</b>	<b>1</b>
Materials and Supplies	0	100,401	0	0	<b>100,401</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	0	5,129,515	0	0	<b>5,129,515</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
NONE					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>0</b>	<b>9,658,228</b>	<b>0</b>	<b>0</b>	<b>9,658,228</b>	
Net Operating Income	0	698,807	0	0	<b>698,807</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>N/A</b>	<b>7.24%</b>	<b>N/A</b>	<b>N/A</b>	<b>7.24%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE.

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**2. Leaseholder changes.**

NONE.

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**3. Extensions of service.**

NONE.

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

NONE.

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

NONE.

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

NONE.

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**7. Any additional matters.**

NONE.

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## FINANCIAL SECTION FOOTNOTES

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NONE

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	0	1,528,968	0	0	0	<b>1,528,968</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105		1,528,968				<b>1,528,968</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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)	8,429,065	7,028,407	1
<b>Total Sales of Electricity</b>	<b>8,429,065</b>	<b>7,028,407</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	35,045	133,042	2
Miscellaneous Service Revenues (451)	0	862	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	49,178	48,374	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	5,313	4,736	7
<b>Total Other Operating Revenues</b>	<b>89,536</b>	<b>187,014</b>	
<b>Total Operating Revenues</b>	<b>8,518,601</b>	<b>7,215,421</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	5,880,738	4,717,946	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	336,987	286,223	10
Customer Accounts Expenses (901-905)	154,230	145,773	11
Sales Expenses (911-916)	0	57	12
Administrative and General Expenses (920-932)	651,759	532,244	13
<b>Total Operation and Maintenance Expenses</b>	<b>7,023,714</b>	<b>5,682,243</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	521,051	524,706	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	275,029	252,341	16
<b>Total Other Expenses</b>	<b>796,080</b>	<b>777,047</b>	
<b>Total Operating Expenses</b>	<b>7,819,794</b>	<b>6,459,290</b>	
<b>NET OPERATING INCOME</b>	<b>698,807</b>	<b>756,131</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	35,045	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>35,045</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENTAL CONTRACTS	49,178	5
<b>Total Rent from Electric Property (454)</b>	<b>49,178</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SALES TAX DISCOUNT, RECONNECTION FEES, NSF CHARGES	5,313	7
<b>Total Other Electric Revenues (456)</b>	<b>5,313</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		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>		<b>0</b>
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	5,880,738	4,717,946	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
<b>Total Other Power Supply Expenses</b>	<b>5,880,738</b>	<b>4,717,946</b>	
<b>Total Power Production Expenses</b>	<b>5,880,738</b>	<b>4,717,946</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)	0		37
Load Dispatching (561)	0		38
Station Expenses (562)	0		39
Overhead Line Expenses (563)	0		40
Underground Line Expenses (564)	0		41
Miscellaneous Transmission Expenses (566)	0		42
Rents (567)	0		43
Maintenance Supervision and Engineering (568)	0		44
Maintenance of Structures (569)	0		45
Maintenance of Station Equipment (570)	0		46
Maintenance of Overhead Lines (571)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
<b>Total Transmission Expenses</b>	<b>0</b>		<b>0</b>
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	10,802	9,072	50

**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	<b>51</b>
Station Expenses (582)	17,464	19,729	<b>52</b>
Overhead Line Expenses (583)	39,617	50,507	<b>53</b>
Underground Line Expenses (584)	56,185	43,551	<b>54</b>
Street Lighting and Signal System Expenses (585)	4,648	4,798	<b>55</b>
Meter Expenses (586)	17,474	19,607	<b>56</b>
Customer Installations Expenses (587)	233	1,418	<b>57</b>
Miscellaneous Distribution Expenses (588)	21,973	8,932	<b>58</b>
Rents (589)	0	0	<b>59</b>
Maintenance Supervision and Engineering (590)		15	<b>60</b>
Maintenance of Structures (591)		165	<b>61</b>
Maintenance of Station Equipment (592)	6,488	10,653	<b>62</b>
Maintenance of Overhead Lines (593)	144,647	99,398	<b>63</b>
Maintenance of Underground Lines (594)	10,226	7,087	<b>64</b>
Maintenance of Line Transformers (595)	4,998	10,444	<b>65</b>
Maintenance of Street Lighting and Signal Systems (596)	2,100	629	<b>66</b>
Maintenance of Meters (597)	88	48	<b>67</b>
Maintenance of Miscellaneous Distribution Plant (598)	44	170	<b>68</b>
<b>Total Distribution Expenses</b>	<b>336,987</b>	<b>286,223</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		651	<b>69</b>
Meter Reading Expenses (902)	26,707	30,551	<b>70</b>
Customer Records and Collection Expenses (903)	118,908	100,973	<b>71</b>
Uncollectible Accounts (904)	6,481	13,598	<b>72</b>
Miscellaneous Customer Accounts Expenses (905)	2,134	0	<b>73</b>
<b>Total Customer Accounts Expenses</b>	<b>154,230</b>	<b>145,773</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	<b>74</b>
Demonstrating and Selling Expenses (912)		0	<b>75</b>
Advertising Expenses (913)		57	<b>76</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>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)		0	77
<b>Total Sales Expenses</b>	<b>0</b>	<b>57</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	190,196	180,576	78
Office Supplies and Expenses (921)	20,042	14,953	79
Administrative Expenses Transferred -- Credit (922)		0	80
Outside Services Employed (923)	126,623	118,560	81
Property Insurance (924)	16,777	15,026	82
Injuries and Damages (925)	32,124	16,010	83
Employee Pensions and Benefits (926)	192,594	125,371	84
Regulatory Commission Expenses (928)	0	0	85
Duplicate Charges -- Credit (929)	0	0	86
Miscellaneous General Expenses (930)	14,996	12,999	87
Rents (931)	5,005	5,005	88
Maintenance of General Plant (932)	53,402	43,744	89
<b>Total Administrative and General Expenses</b>	<b>651,759</b>	<b>532,244</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>7,023,714</b>	<b>5,682,243</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		179,372	176,622	1
Social Security		39,240	31,353	2
Wisconsin Gross Receipts Tax		59,029	49,341	3
PSC Remainder Assessment		8,775	6,413	4
Other (specify): CLEARING		(11,387)	(11,388)	5
<b>Total tax expense</b>		<b><u>275,029</u></b>	<b><u>252,341</u></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>							
State tax rate	mills		0.201554				3
County tax rate	mills		2.878527				4
Local tax rate	mills		7.179721				5
School tax rate	mills		8.839599				6
Voc. school tax rate	mills		1.373692				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>20.473093</b>				<b>10</b>
Less: state credit	mills		1.246891				11
<b>Net tax rate</b>	mills		<b>19.226202</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>7.179721</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.213291</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>17.393012</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>20.473093</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.849555</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>19.226202</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.333710</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>16,778,468</b>	16,778,468				22
Materials & Supplies	\$	<b>105,334</b>	105,334				23
<b>Subtotal</b>	\$	<b>16,883,802</b>	<b>16,883,802</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>5,815,751</b>	5,815,751				25
<b>Taxable Assets</b>	\$	<b>11,068,051</b>	<b>11,068,051</b>				<b>26</b>
Assessment Ratio	dec.		0.992200				27
<b>Assessed Value</b>	\$	<b>10,981,720</b>	<b>10,981,720</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.333710</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>179,372</b>	<b>179,372</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>179,372</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)	35,198		34
Structures and Improvements (361)	44,389		35
Station Equipment (362)	2,698,718	21,642	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	2,411,438	177,950	38
Overhead Conductors and Devices (365)	2,764,526	210,618	39
Underground Conduit (366)	160,816	6,288	40
Underground Conductors and Devices (367)	1,556,396	45,671	41
Line Transformers (368)	2,037,046	174,364	42
Services (369)	1,219,659	30,842	43
Meters (370)	588,282	24,119	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	402,977	21,734	47
<b>Total Distribution Plant</b>	<b>13,919,445</b>	<b>713,228</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	591,230	250,557	49
Office Furniture and Equipment (391)	43,813	33,987	50
Computer Equipment (391.1)	84,692	260,429	51
Transportation Equipment (392)	202,890	13,538	52
Stores Equipment (393)	3,784	5,246	53
Tools, Shop and Garage Equipment (394)	37,995	3,173	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)			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>0</b>	<b>0</b>	<b>22,296</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			35,198 34
Structures and Improvements (361)			44,389 35
Station Equipment (362)			2,720,360 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	36,333	(441,294)	2,111,761 38
Overhead Conductors and Devices (365)	77,146	(505,910)	2,392,088 39
Underground Conduit (366)			167,104 40
Underground Conductors and Devices (367)	11,496	(284,821)	1,305,750 41
Line Transformers (368)	36,815		2,174,595 42
Services (369)	5,746	(223,198)	1,021,557 43
Meters (370)	2,265		610,136 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	10,890	(73,745)	340,076 47
<b>Total Distribution Plant</b>	<b>180,691</b>	<b>(1,528,968)</b>	<b>12,923,014</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			841,787 49
Office Furniture and Equipment (391)	17,603		60,197 50
Computer Equipment (391.1)			345,121 51
Transportation Equipment (392)	9,935		206,493 52
Stores Equipment (393)			9,030 53
Tools, Shop and Garage Equipment (394)			41,168 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)	61,498	7,703	<b>55</b>
Power Operated Equipment (396)	684,792		<b>56</b>
Communication Equipment (397)	34,237	11,409	<b>57</b>
Miscellaneous Equipment (398)	0		<b>58</b>
Other Tangible Property (399)	0		<b>59</b>
<b>Total General Plant</b>	<b>1,744,931</b>	<b>586,042</b>	
<b>Total utility plant in service directly assignable</b>	<b>15,686,672</b>	<b>1,299,270</b>	
Common Utility Plant Allocated to Electric Department	0		<b>60</b>
<b>Total utility plant in service</b>	<b>15,686,672</b>	<b>1,299,270</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)	18,965		50,236 55
Power Operated Equipment (396)			684,792 56
Communication Equipment (397)	12,799		32,847 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>59,302</b>	<b>0</b>	<b>2,271,671</b>
<b>Total utility plant in service directly assignable</b>	<b>239,993</b>	<b>(1,528,968)</b>	<b>15,216,981</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>239,993</b>	<b>(1,528,968)</b>	<b>15,216,981</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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			18
Structures and Improvements (341)			19
Fuel Holders, Producers and Accessories (342)			20
Prime Movers (343)			21
Generators (344)			22
Accessory Electric Equipment (345)			23
Miscellaneous Power Plant Equipment (346)			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)			25
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			34
Structures and Improvements (361)			35
Station Equipment (362)			36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)		3,092	38
Overhead Conductors and Devices (365)		9,047	39
Underground Conduit (366)			40
Underground Conductors and Devices (367)		72,147	41
Line Transformers (368)			42
Services (369)		9,539	43
Meters (370)			44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)		980	47
<b>Total Distribution Plant</b>	<b>0</b>	<b>94,805</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			48
Structures and Improvements (390)			49
Office Furniture and Equipment (391)			50
Computer Equipment (391.1)			51
Transportation Equipment (392)			52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)			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)		441,294	444,386 38
Overhead Conductors and Devices (365)		505,910	514,957 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)		284,821	356,968 41
Line Transformers (368)			0 42
Services (369)		223,198	232,737 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)		73,745	74,725 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>1,528,968</b>	<b>1,623,773</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 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)		55
Power Operated Equipment (396)		56
Communication Equipment (397)		57
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
<b>Total General Plant</b>	<u>0</u>	<u>0</u>
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>94,805</u>
Common Utility Plant Allocated to Electric Department		60
<b>Total utility plant in service</b>	<u>0</u>	<u>94,805</u>

**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>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>1,528,968</b>	<b>1,623,773</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>1,528,968</b>	<b>1,623,773</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)	10,224	3.03%	373
Overhead Conductors and Devices (356)	10,984	3.03%	303
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
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					10,597 22
356					11,287 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>21,208</b>		<b>676</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	20,113	1.85%	821	27
Station Equipment (362)	1,028,809	3.45%	93,479	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	669,614	3.83%	78,168	30
Overhead Conductors and Devices (365)	847,202	3.79%	88,131	31
Underground Conduit (366)	8,888	2.50%	4,099	32
Underground Conductors and Devices (367)	374,864	3.70%	47,681	33
Line Transformers (368)	446,813	3.33%	70,124	34
Services (369)	408,399	3.67%	37,031	35
Meters (370)	352,477	12.00%	22,171	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	121,796	4.00%	13,386	39
<b>Total Distribution Plant</b>	<b>4,278,975</b>		<b>455,091</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	172,804	4.00%	28,660	40
Office Furniture and Equipment (391)	15,706	6.25%	3,380	41
Computer Equipment (391.1)	45,628	17.15%	24,479	42
Transportation Equipment (392)	115,204	6.25%	24,026	43
Stores Equipment (393)	1,540	4.00%	256	44
Tools, Shop and Garage Equipment (394)	25,822	9.09%	3,598	45
Laboratory Equipment (395)	18,992	5.26%	2,939	46
Power Operated Equipment (396)	298,229	9.59%	66,367	47
Communication Equipment (397)	18,245	5.88%	1,972	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>712,170</b>		<b>155,677</b>	
<b>Total accum. prov. directly assignable</b>	<b>5,012,353</b>		<b>611,444</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,884</b>
361					20,934 27
362					1,122,288 28
363					0 29
364	36,333	11,756			699,693 30
365	77,146	13,064	7,037		852,160 31
366					12,987 32
367	11,496	358			410,691 33
368	36,815	111,553			368,569 34
369	5,746	9,954			429,730 35
370	2,265				372,383 36
371					0 37
372					0 38
373	10,890	820			123,472 39
	<b>180,691</b>	<b>147,505</b>	<b>7,037</b>	<b>0</b>	<b>4,412,907</b>
390					201,464 40
391	17,603		77		1,560 41
391.1					70,107 42
392	9,935		2,256		131,551 43
393					1,796 44
394			8		29,428 45
395	18,965		1,000		3,966 46
396					364,596 47
397	12,799				7,418 48
398					0 49
399					0 50
	<b>59,302</b>	<b>0</b>	<b>3,341</b>	<b>0</b>	<b>811,886</b>
	<b>239,993</b>	<b>147,505</b>	<b>10,378</b>	<b>0</b>	<b>5,246,677</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>5,012,353</u></u>		<u><u>611,444</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
	239,993	147,505	10,378	0	5,246,677

## 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)			1
Boiler Plant Equipment (312)			2
Engines and Engine Driven Generators (313)			3
Turbogenerator Units (314)			4
Accessory Electric Equipment (315)			5
Miscellaneous Power Plant Equipment (316)			6
<b>Total Steam Production Plant</b>	<u>0</u>		<u>0</u>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)			7
Reservoirs, Dams and Waterways (332)			8
Water Wheels, Turbines and Generators (333)			9
Accessory Electric Equipment (334)			10
Miscellaneous Power Plant Equipment (335)			11
Roads, Railroads and Bridges (336)			12
<b>Total Hydraulic Production Plant</b>	<u>0</u>		<u>0</u>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)			13
Fuel Holders, Producers and Accessories (342)			14
Prime Movers (343)			15
Generators (344)			16
Accessory Electric Equipment (345)			17
Miscellaneous Power Plant Equipment (346)			18
<b>Total Other Production Plant</b>	<u>0</u>		<u>0</u>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			19
Station Equipment (353)			20
Towers and Fixtures (354)			21
Poles and Fixtures (355)			22
Overhead Conductors and Devices (356)			23
Underground Conduit (357)			24
Underground Conductors and Devices (358)			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)				26
<b>Total Transmission Plant</b>	<u>0</u>		<u>0</u>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)				27
Station Equipment (362)				28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)		3.83%	16,961	30
Overhead Conductors and Devices (365)		3.79%	19,345	31
Underground Conduit (366)				32
Underground Conductors and Devices (367)		3.70%	11,873	33
Line Transformers (368)				34
Services (369)		3.67%	8,366	35
Meters (370)				36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)		4.00%	2,542	39
<b>Total Distribution Plant</b>	<u>0</u>		<u>59,087</u>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)				40
Office Furniture and Equipment (391)				41
Computer Equipment (391.1)				42
Transportation Equipment (392)				43
Stores Equipment (393)				44
Tools, Shop and Garage Equipment (394)				45
Laboratory Equipment (395)				46
Power Operated Equipment (396)				47
Communication Equipment (397)				48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
<b>Total General Plant</b>	<u>0</u>		<u>0</u>	
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>59,087</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)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364				122,539	139,500 30
365				155,039	174,384 31
366					0 32
367				68,600	80,473 33
368					0 34
369				74,737	83,103 35
370					0 36
371					0 37
372					0 38
373				22,289	24,831 39
	0	0	0	443,204	502,291
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	0	0	0	443,204	502,291

**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			51
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>59,087</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
	0	0	0	443,204	502,291

## TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)		13.06	1
7.2/12.5 kV (12kV)	2.56	51.48	2
14.4/24.9 kV (25kV)			3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)	0.16	112.44	6
14.4/24.9 kV (25kV)			7
<b>Other:</b>			
SECONDARY 7.2/12.5 (12KV)	1.17	32.45	8
<b>Transmission System</b>			
34.5 kV		0.38	9
69 kV			10
115 kV			11
138 kV			12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

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

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<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	2,210	12
<b>Total</b>	<b>2,218</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>2,218</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	23,760	Thursday	01/23/2003	19:00	12,758	1
February	02	23,105	Tuesday	02/11/2003	19:00	11,230	2
March	03	22,007	Tuesday	03/04/2003	19:00	11,244	3
April	04	19,908	Monday	04/07/2003	11:00	10,188	4
May	05	19,733	Wednesday	05/28/2003	14:00	10,169	5
June	06	30,340	Wednesday	06/25/2003	14:00	11,036	6
July	07	27,528	Thursday	07/17/2003	14:00	13,244	7
August	08	32,794	Wednesday	08/20/2003	18:00	13,952	8
September	09	26,936	Monday	09/08/2003	18:00	11,284	9
October	10	20,239	Tuesday	10/28/2003	18:00	10,854	10
November	11	22,605	Monday	11/24/2003	18:00	10,893	11
December	12	24,136	Thursday	12/11/2003	19:00	12,367	12
<b>Total</b>		<b>293,091</b>				<b>139,219</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	139,217	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>139,217</b>	<b>17</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	133,600	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility		20
Common (office, shops, garages, etc. serving 2 or more util. depts.)		21
<b>Total Used by Company</b>	<b>0</b>	<b>22</b>
<b>Total Sold and Used</b>	<b>133,600</b>	<b>23</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		24
Distribution Losses	5,617	25
<b>Total Energy Losses</b>	<b>5,617</b>	<b>26</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>4.0347%</b>	<b>27</b>
<b>Total Disposition of Energy</b>	<b>139,217</b>	<b>28</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)
<b>Residential Sales</b>				
RESIDENTIAL SALES	RG-1	7,271	64,559	1
<b>Total Sales for Residential Sales</b>		<b>7,271</b>	<b>64,559</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	731	17,759	2
SMALL POWER & INTERDEPARTMENTAL	CP-1	36	12,590	3
LARGE POWER	CP-2	7	12,146	4
INDUSTRIAL POWER	CP-3	8	25,496	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>782</b>	<b>67,991</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	27	1,050	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>27</b>	<b>1,050</b>	
<b>Sales for Resale</b>				
NONE				7
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>8,080</b>	<b>133,600</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>	
		3,545,757	972,554	<b>4,518,311</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>3,545,757</b>	<b>972,554</b>	<b>4,518,311</b>	
		907,321	269,061	<b>1,176,382</b>	<b>2</b>
986	51,606	503,505	193,409	<b>696,914</b>	<b>3</b>
275	27,877	467,471	135,015	<b>602,486</b>	<b>4</b>
280	105,294	901,248	439,134	<b>1,340,382</b>	<b>5</b>
<b>1,541</b>	<b>184,777</b>	<b>2,779,545</b>	<b>1,036,619</b>	<b>3,816,164</b>	
		81,313	13,277	<b>94,590</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>81,313</b>	<b>13,277</b>	<b>94,590</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>1,541</b>	<b>184,777</b>	<b>6,406,615</b>	<b>2,022,450</b>	<b>8,429,065</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	293,091				6
Average load factor	<b>65.0679%</b>				7
Total Cost of Purchased Power	5,880,738				8
Average cost per kWh	<b>0.0422</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	6,344	6,414			12
February	5,578	5,652			13
March	5,415	5,829			14
April	5,377	4,810			15
May	5,102	5,066			16
June	5,705	5,331			17
July	6,673	6,571			18
August	7,083	6,868			19
September	5,820	5,464			20
October	5,816	5,039			21
November	5,021	5,872			22
December	6,164	6,203			23
<b>Total kWh (000)</b>	<b>70,098</b>	<b>69,119</b>			24

Particulars	(d)		(e)		
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	0	1
Unit Identification	0	2
Type of Generation	0	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	0	5
Is Exciter & Station Use Metered or Estimated?	0	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	0	8
<b>Load Factor</b>	0	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	0	11
Number of Hours Generators Operated	0	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	0	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>	0	16
Monthly Net Generation --- kWh (000):	0	17
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 (\$)	0	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)	0	33
Specific Gravity	0	34
Average BTU per Gallon	0	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0	37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?	0	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)	0	42
Kind of Coal Used	0	43
Average BTU per Pound	0	44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	0	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0	47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.	0	48
Based on Total Coal Used at Plant	0	49
Based on Coal Used Solely in Electric Generation	0	50
Average BTU per kWh Net Generation	0	51
Total Cost of Fuel (Oil and/or Coal)	0	52
per kWh Net Generation (\$)	0	53
	0	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	<u>Rated Unit Capacity</u>		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
				0	0	0	0	0
<b>Total</b>				<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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	<u>Rated Unit Capacity</u>		Total Rated	Total Maximum
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
		0	0	0	0	0
<b>Total</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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)	(e)	
Name of Substation	Aacker	Central	EAST	North	1
Voltage--High Side	69,000	69,000	69,000	69,000	2
Voltage--Low Side	12,470	4,160	12,470	12,470	3
Num. Main Transformers in Operation	2	3	1	2	4
Capacity of Transformers in kVA	20,000	15,000	10,000	20,000	5
Number of Spare Transformers on Hand	0	0	0	0	6
15-Minute Maximum Demand in kW	16,315	16,268	5,820	8,832	7
Dt and Hr of Such Maximum Demand	08/26/2003 14:00	08/21/2003 14:00	12/18/2003 11:00	08/20/2003 18:00	8 9
Kwh Output	3,901	6,014	5,616	2,762	10

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					11
Voltage--High Side					12
Voltage--Low Side					13
Num. of Main Transformers in Operation					14
Capacity of Transformers in kVA					15
Number of Spare Transformers on Hand					16
15-Minute Maximum Demand in kW					17
Dt and Hr of Such Maximum Demand					18
Kwh Output					19

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					20
Voltage--High Side					21
Voltage--Low Side					22
Num. of Main Transformers in Operation					23
Capacity of Transformers in kVA					24
Number of Spare Transformers on Hand					25
15-Minute Maximum Demand in kW					26
Dt and Hr of Such Maximum Demand					27
Kwh Output					28

**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	8,198	2,468	83,124	1
Acquired during year	181	103	7,565	2
<b>Total</b>	<b>8,379</b>	<b>2,571</b>	<b>90,689</b>	<b>3</b>
Retired during year	98	12	283	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>8,281</b>	<b>2,559</b>	<b>90,406</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				7
In customers' use	8,023	2,417	85,022	8
In utility's use	1	1	500	9
Inactive transformers on system				10
Locked meters on customers' premises	69			11
In stock	188	141	4,884	12
<b>Total end of year</b>	<b>8,281</b>	<b>2,559</b>	<b>90,406</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	806	797,990	1
<b>Total</b>		<b>806</b>	<b>797,990</b>	
<b>Ornamental</b>				
Sodium Vapor	250	71	76,128	2
<b>Total</b>		<b>71</b>	<b>76,128</b>	
<b>Other</b>				
NONE		0		3
<b>Total</b>		<b>0</b>	<b>0</b>	

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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.**

THE CREDIT ADJUSTMENTS TO ACCOUNTS 364, 365, 367, 369 AND 373 REPRESENT CALCULATED BEGINNING OF YEAR BALANCES FOR ELECTRIC UTILITY PLANT IN SERVICE-PLANT FINANCED BY CONTRIBUTIONS.

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### Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

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

DEBIT ADJUSTMENTS TO ACCOUNTS 373, 369, 367, 365 AND 364 REPRESENT CALCULATED BEGINNING OF YEAR ELECTRIC UTILITY PLANT IN SERVICE-PLANT FINANCED BY CONTRIBUTIONS.

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