



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: STOUGHTON ELECTRIC UTILITYPrincipal Office: 600 S. FOURTH STREET  
P.O. BOX 383  
STOUGHTON, WI 53589-0383For the Year Ended: DECEMBER 31, 2006**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** STOUGHTON ELECTRIC UTILITY

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

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

**Report any change in name:**

**Effective Date:**

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

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

**Name:** SHANNON GONSOLUS

**Title:** ACCOUNTING CLERK

**Office Address:**

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

**Telephone:** (608) 873 - 3379 EXT 113

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

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

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

**Name:** JAMIN FRIEDL

**Title:** SENIOR ACCOUNTANT

**Office Address:** VIRCHOW KRAUSE & COMPANY, LLP

TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2596

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

**E-mail Address:** jfriedl@virchowkrause.com

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

**Name:** MS. HELEN JOHNSON

**Title:** MAYOR

**Office Address:**

381 E MAIN STREET  
STOUGHTON, WI 53589

**Telephone:** (608) 873 - 6459

**Fax Number:**

**E-mail Address:** hjohnson@ci.stoughton.wi.us

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:**

**Title:**

**Office Address:** VIRCHOW KRAUSE & COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2596

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

**E-mail Address:** jfriedl@virchowkrause.com

**Date of most recent audit report:** 12/31/2006

**Period covered by most recent audit:** 1/01/2006 - 12/31/2006

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

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

**Title:** UTILITIES DIRECTOR

**Office Address:**

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

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

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

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

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

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

- MR JIM GRIFFIN, ALDERMAN
  - MR JONATHAN HAJNY, CITIZEN MEMBER
  - MS HELEN JOHNSON, MAYOR-CHAIR
  - MR JOHN KALLAS, CITIZEN MEMBER
  - MR PAUL LAWRENCE, ALDERPERSON
  - MR NORVEL MORGAN, CITIZEN MEMBER
  - 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:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

NONE.

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	10,965,689	10,927,167	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	9,308,245	9,224,299	2
Depreciation Expense (403)	626,742	624,159	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	354,083	308,317	5
<b>Total Operating Expenses</b>	<b>10,289,070</b>	<b>10,156,775</b>	
<b>Net Operating Income</b>	<b>676,619</b>	<b>770,392</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>676,619</b>	<b>770,392</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	18,023	19,797	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	58,404	57,771	9
Interest and Dividend Income (419)	296,583	183,214	10
Miscellaneous Nonoperating Income (421)	79,527	328,568	11
<b>Total Other Income</b>	<b>452,537</b>	<b>589,350</b>	
<b>Total Income</b>	<b>1,129,156</b>	<b>1,359,742</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(22,160)	(22,160)	12
Other Income Deductions (426)	80,925	76,819	13
<b>Total Miscellaneous Income Deductions</b>	<b>58,765</b>	<b>54,659</b>	
<b>Income Before Interest Charges</b>	<b>1,070,391</b>	<b>1,305,083</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	328,782	347,766	14
Amortization of Debt Discount and Expense (428)	6,131	6,129	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	3,025	1,415	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>337,938</b>	<b>355,310</b>	
<b>Net Income</b>	<b>732,453</b>	<b>949,773</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,239,089	11,409,285	20
Balance Transferred from Income (433)	732,453	949,773	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	131,219	109,358	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	21,354	10,611	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>12,818,969</b>	<b>12,239,089</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	10,965,689		10,965,689	1
<b>Total (Acct. 400):</b>	<b>10,965,689</b>	<b>0</b>	<b>10,965,689</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	9,308,245		9,308,245	2
<b>Total (Acct. 401-402):</b>	<b>9,308,245</b>	<b>0</b>	<b>9,308,245</b>	
<b>Depreciation Expense (403):</b>				
Derived	626,742		626,742	3
<b>Total (Acct. 403):</b>	<b>626,742</b>	<b>0</b>	<b>626,742</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	354,083		354,083	5
<b>Total (Acct. 408):</b>	<b>354,083</b>	<b>0</b>	<b>354,083</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>676,619</b>	<b>0</b>	<b>676,619</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	18,023		18,023	8
<b>Total (Acct. 415-416):</b>	<b>18,023</b>	<b>0</b>	<b>18,023</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	58,404		58,404	10
<b>Total (Acct. 418):</b>	<b>58,404</b>	<b>0</b>	<b>58,404</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	296,583	0	296,583 11
<b>Total (Acct. 419):</b>	<b>296,583</b>	<b>0</b>	<b>296,583</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Electric	[REDACTED]	79,527	79,527 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>79,527</b>	<b>79,527</b>
<b>TOTAL OTHER INCOME:</b>	<b>373,010</b>	<b>79,527</b>	<b>452,537</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(22,160)	[REDACTED]	(22,160) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(22,160)</b>	<b>0</b>	<b>(22,160)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	78,073	78,073 16
OTHER INCOME DEDUCTIONS	394	0	394 17
NONOPERATING RENTAL EXPENSE	2,458	0	2,458 18
<b>Total (Acct. 426):</b>	<b>2,852</b>	<b>78,073</b>	<b>80,925</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(19,308)</b>	<b>78,073</b>	<b>58,765</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	328,782	[REDACTED]	328,782 19
<b>Total (Acct. 427):</b>	<b>328,782</b>	<b>0</b>	<b>328,782</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	6,131	[REDACTED]	6,131 20
<b>Total (Acct. 428):</b>	<b>6,131</b>	<b>0</b>	<b>6,131</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 21
<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 22
<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	3,025	█	3,025 23
<b>Total (Acct. 431):</b>	<b>3,025</b>	<b>0</b>	<b>3,025</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0	█	0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>337,938</b>	<b>0</b>	<b>337,938</b>
<b>NET INCOME:</b>	<b>730,999</b>	<b>1,454</b>	<b>732,453</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	10,840,375	1,398,714	12,239,089 25
<b>Total (Acct. 216):</b>	<b>10,840,375</b>	<b>1,398,714</b>	<b>12,239,089</b>
<b>Balance Transferred from Income (433):</b>			
Derived	730,999	1,454	732,453 26
<b>Total (Acct. 433):</b>	<b>730,999</b>	<b>1,454</b>	<b>732,453</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
CUSTOMER REFUNDS	131,219	0	131,219 28
<b>Total (Acct. 435)--Debit:</b>	<b>131,219</b>	<b>0</b>	<b>131,219</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 29
<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>			
APPROPRIATIONS OF INCOME TO MUNICIPAL FUND	21,354	0	21,354 30
<b>Total (Acct. 439)--Debit:</b>	<b>21,354</b>	<b>0</b>	<b>21,354</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>11,418,801</b>	<b>1,400,168</b>	<b>12,818,969</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)		18,023			18,023	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>18,023</b>	<b>0</b>	<b>0</b>	<b>18,023</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	10,965,689	0	0	<b>10,965,689</b>	<b>1</b>
Less: interdepartmental sales	0	65,023	0	0	<b>65,023</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		36,786			<b>36,786</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>10,863,880</b>	<b>0</b>	<b>0</b>	<b>10,863,880</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			0	1
Electric operating expenses	465,652	110,594	576,246	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	189,377		189,377	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	110,594	(110,594)	0	19
<b>Total Payroll</b>	<b>765,623</b>	<b>0</b>	<b>765,623</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water		1
Electric	18	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	20,776,655	19,996,616	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,721,597	5,945,576	2
<b>Net Utility Plant</b>	<b>14,055,058</b>	<b>14,051,040</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>14,055,058</b>	<b>14,051,040</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)	123,044	119,383	6
<b>Net Nonutility Property</b>	<b>52,626</b>	<b>56,287</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	7,514,981	4,794,693	9
<b>Total Other Property and Investments</b>	<b>7,567,607</b>	<b>4,850,980</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,229,537	1,198,888	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,398,864	1,394,134	15
Other Accounts Receivable (143)	22,472	4,946	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	8,297	18
Materials and Supplies (151-163)	140,345	114,519	19
Prepayments (165)	32,384	5,278	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>2,823,602</b>	<b>2,726,062</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	29,010	35,141	24
Other Deferred Debits (182-186)	0	161,348	25
<b>Total Deferred Debits</b>	<b>29,010</b>	<b>196,489</b>	
<b>Total Assets and Other Debits</b>	<b>24,475,277</b>	<b>21,824,571</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)	12,818,969	12,239,089	28
<b>Total Proprietary Capital</b>	<b>12,844,061</b>	<b>12,264,181</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	9,865,000	7,880,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>9,865,000</b>	<b>7,880,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	843,527	738,297	33
Payables to Municipality (233)	0	18,116	34
Customer Deposits (235)	32,184	31,159	35
Taxes Accrued (236)	209,165	198,873	36
Interest Accrued (237)	95,289	86,371	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	10,291	19,366	40
Miscellaneous Current and Accrued Liabilities (242)	16,204		41
<b>Total Current and Accrued Liabilities</b>	<b>1,206,660</b>	<b>1,092,182</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	11,775	13,877	43
Other Deferred Credits (253)	547,781	574,331	44
<b>Total Deferred Credits</b>	<b>559,556</b>	<b>588,208</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>Total Liabilities and Other Credits</b>	<b>24,475,277</b>	<b>21,824,571</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	19,996,616	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	18,571,497	2
Utility Plant in Service - Contributed Plant (101.2)	0	0	0	2,101,362	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)				103,796	9
<b>Total Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,776,655</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	6,008,180	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	0	0	0	713,417	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,721,597</b>	
<b>Net Utility Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,055,058</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>	5,310,232				<b>5,310,232</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	626,742				<b>626,742</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	24,056				<b>24,056</b>	10
Other credits (specify):						11
CLEARING	201,451				<b>201,451</b>	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>852,249</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>852,249</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	154,301				<b>154,301</b>	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
<b>Total debits</b>	<b>154,301</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>154,301</b>	25
<b>Balance end of year (111.1)</b>	<b>6,008,180</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,008,180</b>	26

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

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

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

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	635,344				<b>635,344</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	78,073				<b>78,073</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>78,073</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,073</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.1)</b>	<b>713,417</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>713,417</b>	26

**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)	119,383	3,661		123,044	4
<b>Net Nonutility Property</b>	<b>56,287</b>	<b>(3,661)</b>	<b>0</b>	<b>52,626</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			140,345		140,345	114,519	3
<b>Total Electric Utility</b>					<b>140,345</b>	<b>114,519</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	140,345	114,519	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>140,345</b>	<b>114,519</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 MRB's	1,497	428	10,477	1
2004 MRB'S	4,634	428	18,533	2
<b>Total</b>			<b>29,010</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

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

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

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 MRB's	05/01/1998	04/01/2013	4.50%	1,240,000	<b>1</b>
2003 MRB'S	04/01/2003	04/01/2023	3.48%	4,480,000	<b>2</b>
2004 MRB'S	09/15/2004	04/01/2010	5.10%	1,595,000	<b>3</b>
2006 MRB'S	11/15/2006	04/01/2023	4.00%	2,550,000	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>9,865,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>5</b>

**Net amount of bonds outstanding December 31: 9,865,000**

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

<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>
------------------------------------------------------------	------------------------------	------------------------------------	------------------------------	---------------------------------------------

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	198,873	1
<b>Accruals:</b>		
Charged water department expense		2
Charged electric department expense	354,083	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>354,083</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	198,873	6
Social Security taxes	63,541	7
PSC Remainder Assessment	9,986	8
<b>Other (explain):</b>		
GROSS RECEIPTS	86,358	9
CLEARING	(14,967)	10
<b>Total payments and other debits</b>	<b>343,791</b>	
<b>Balance end of year</b>	<b>209,165</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2003 MRB'S	50,569	201,336	201,649	<b>50,256</b>	1
2006 MRB'S		13,464		<b>13,464</b>	2
1998 MRB's	16,652	61,606	63,273	<b>14,985</b>	3
2004 MRB'S	14,828	52,376	54,688	<b>12,516</b>	4
<b>Subtotal</b>	<b>82,049</b>	<b>328,782</b>	<b>319,610</b>	<b>91,221</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSIT	4,322	3,025	3,279	<b>4,068</b>	7
<b>Subtotal</b>	<b>4,322</b>	<b>3,025</b>	<b>3,279</b>	<b>4,068</b>	
<b>Total</b>	<b>86,371</b>	<b>331,807</b>	<b>322,889</b>	<b>95,289</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	403,805	3
RESERVE ACCOUNT	1,046,094	4
<b>Total (Acct. 125):</b>	<b>1,449,899</b>	
<b>Depreciation Fund (126):</b>		
REVENUE BOND DEPRECIATION ACCOUNT	366,289	5
<b>Total (Acct. 126):</b>	<b>366,289</b>	
<b>Other Special Funds (128):</b>		
PLANT MAINTENANCE AND RESERVE ACCOUNT	2,827,793	6
SUBSTATION RESERVE ACCOUNT	276,885	7
SICK LEAVE RESERVE ACCOUNT	97,465	8
CONSTRUCTION ACCOUNT	2,496,650	9
<b>Total (Acct. 128):</b>	<b>5,698,793</b>	
<b>Interest Special Deposits (132):</b>		
NONE		10
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		11
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		12
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water		13
Electric	606,401	14
Sewer (Regulated)		15
<b>Other (specify):</b>		
UNBILLED REVENUE	792,463	16
<b>Total (Acct. 142):</b>	<b>1,398,864</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		17

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

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

Particulars (a)		Balance End of Year (b)
<b>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work	9,125	18
<b>Other (specify):</b>		
OVERPAYMENT OF SALES TAX	13,347	19
<b>Total (Acct. 143):</b>	<b>22,472</b>	
<b>Receivables from Municipality (145):</b>		
NONE		20
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
PREPAYMENTS	32,384	21
<b>Total (Acct. 165):</b>	<b>32,384</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		23
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		24
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		25
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		26
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		27
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	376,724	28
PUBLIC BENEFITS	67,379	29
COMPENSATED ABSENCES	103,678	30
<b>Total (Acct. 253):</b>	<b>547,781</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	0	18,188,907	0	0	<b>18,188,907</b>	<b>1</b>
Materials and Supplies	0	127,432	0	0	<b>127,432</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	5,659,206	0	0	<b>5,659,206</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	0	387,804	0	0	<b>387,804</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>0</b>	<b>12,269,329</b>	<b>0</b>	<b>0</b>	<b>12,269,329</b>	
Net Operating Income	0	676,619	0	0	<b>676,619</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>N/A</b>	<b>5.51%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.51%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	0	398,884	0	0	<b>398,884</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	0	22,160	0	0	<b>22,160</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>0</b>	<b>376,724</b>	<b>0</b>	<b>0</b>	<b>376,724</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

This amount represents interest accrued on customer deposits.

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

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

Account 143: The utility overpaid sales tax in February by \$13,347.

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

Stoughton Electric Utility  
Stoughton, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Stoughton Electric Utility, an enterprise fund of the City of Stoughton as of December 31, 2006, and the related statements of income and retained earnings for the year then ended and the supplemental schedules as of and for the year ended December 31, 2006 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin  
January 24, 2007

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

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

The person responsible for the utility's record keeping for the majority of 2006 is no longer employed with the utility. The position was filled in March 2007.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	10,712,529	10,864,868	1
<b>Total Sales of Electricity</b>	<b>10,712,529</b>	<b>10,864,868</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	50,210	47,304	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	0	0	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	202,950	14,995	7
<b>Total Other Operating Revenues</b>	<b>253,160</b>	<b>62,299</b>	
<b>Total Operating Revenues</b>	<b>10,965,689</b>	<b>10,927,167</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	7,902,084	8,093,618	8
Transmission Expenses (560-573)	176,885	236,959	9
Distribution Expenses (580-598)	327,185	232,587	10
Customer Accounts Expenses (901-905)	236,591	191,542	11
Sales Expenses (911-916)	0	0	12
Administrative and General Expenses (920-932)	665,500	469,593	13
<b>Total Operation and Maintenance Expenses</b>	<b>9,308,245</b>	<b>9,224,299</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	626,742	624,159	14
Amortization Expense (404-407)		0	15
Taxes (408)	354,083	308,317	16
<b>Total Other Expenses</b>	<b>980,825</b>	<b>932,476</b>	
<b>Total Operating Expenses</b>	<b>10,289,070</b>	<b>10,156,775</b>	
<b>NET OPERATING INCOME</b>	<b>676,619</b>	<b>770,392</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	50,210	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>50,210</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>		
NONE		5
<b>Total Rent from Electric Property (454)</b>	<b>0</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SALES TAX DISCOUNT, RECONNECTION FEES, NSF CHARGES, INSURANCE PROCEEDS	150,512	7
RENEWABLE GREEN POWER REVENUE	52,438	8
<b>Total Other Electric Revenues (456)</b>	<b>202,950</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)	7,902,084	8,093,618	34
System Control and Load Dispatching (556)	0		35
Other Expenses (557)	0		36
<b>Total Other Power Supply Expenses</b>	<b>7,902,084</b>	<b>8,093,618</b>	
<b>Total Power Production Expenses</b>	<b>7,902,084</b>	<b>8,093,618</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)	8,509	8,355	37
Load Dispatching (561)	0		38
Station Expenses (562)	29,816	23,340	39
Overhead Line Expenses (563)	101,084	160,879	40
Underground Line Expenses (564)	37,476	44,385	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>176,885</b>	<b>236,959</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	0		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)		50	51
Station Expenses (582)		0	52
Overhead Line Expenses (583)		0	53
Underground Line Expenses (584)		0	54
Street Lighting and Signal System Expenses (585)	6,838	7,877	55
Meter Expenses (586)	39,713	26,492	56
Customer Installations Expenses (587)	1,011	77	57
Miscellaneous Distribution Expenses (588)	3,583	11,667	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)		0	61
Maintenance of Station Equipment (592)	26,260	34,249	62
Maintenance of Overhead Lines (593)	228,695	116,747	63
Maintenance of Underground Lines (594)	10,133	28,220	64
Maintenance of Line Transformers (595)	3,688	3,393	65
Maintenance of Street Lighting and Signal Systems (596)	2,020	3,524	66
Maintenance of Meters (597)	5,244	291	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
<b>Total Distribution Expenses</b>	<b>327,185</b>	<b>232,587</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	31	0	69
Meter Reading Expenses (902)	45,354	35,505	70
Customer Records and Collection Expenses (903)	154,180	149,995	71
Uncollectible Accounts (904)	36,786	5,783	72
Miscellaneous Customer Accounts Expenses (905)	240	259	73
<b>Total Customer Accounts Expenses</b>	<b>236,591</b>	<b>191,542</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	74
Demonstrating and Selling Expenses (912)		0	75
Advertising Expenses (913)		0	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)		0	<b>77</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	180,312	99,073	<b>78</b>
Office Supplies and Expenses (921)	25,781	21,738	<b>79</b>
Administrative Expenses Transferred -- Credit (922)		0	<b>80</b>
Outside Services Employed (923)	52,570	28,652	<b>81</b>
Property Insurance (924)	25,680	32,090	<b>82</b>
Injuries and Damages (925)	29,509	27,071	<b>83</b>
Employee Pensions and Benefits (926)	277,553	164,096	<b>84</b>
Regulatory Commission Expenses (928)	4,195	0	<b>85</b>
Duplicate Charges -- Credit (929)		0	<b>86</b>
Miscellaneous General Expenses (930)	12,536	9,769	<b>87</b>
Rents (931)	6,612	6,774	<b>88</b>
Maintenance of General Plant (932)	50,752	80,330	<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>665,500</b>	<b>469,593</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>9,308,245</b>	<b>9,224,299</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		209,165	198,873	1
Social Security		63,541	44,121	2
Wisconsin Gross Receipts Tax		86,358	67,539	3
PSC Remainder Assessment		9,986	9,172	4
Other (specify): CLEARING		(14,967)	(11,388)	5
<b>Total tax expense</b>		<b><u>354,083</u></b>	<b><u>308,317</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		0.177624				3
County tax rate	mills		2.450331				4
Local tax rate	mills		6.713984				5
School tax rate	mills		7.905220				6
Voc. school tax rate	mills		1.226147				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>18.473306</b>				<b>10</b>
Less: state credit	mills		1.198924				11
<b>Net tax rate</b>	mills		<b>17.274382</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>6.713984</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.131367</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>15.845351</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>18.473306</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.857743</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>17.274382</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>14.816982</b>				<b>21</b>
Utility Plant, Jan. 1	\$	19,996,616	19,996,616				22
Materials & Supplies	\$	114,519	114,519				23
<b>Subtotal</b>	\$	<b>20,111,135</b>	<b>20,111,135</b>				<b>24</b>
Less: Plant Outside Limits	\$	5,818,751	5,818,751				25
<b>Taxable Assets</b>	\$	<b>14,292,384</b>	<b>14,292,384</b>				<b>26</b>
Assessment Ratio	dec.		0.987700				27
<b>Assessed Value</b>	\$	<b>14,116,588</b>	<b>14,116,588</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>14.816982</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>209,165</b>	<b>209,165</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>209,165</b>					<b>34</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	1		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	12,311		29
Overhead Conductors and Devices (356)	9,984		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>22,296</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	209,436		34
Structures and Improvements (361)	44,389		35
Station Equipment (362)	3,835,885	6,487	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	2,195,378	76,042	38
Overhead Conductors and Devices (365)	3,037,923	379,534	39
Underground Conduit (366)	173,782	47,529	40
Underground Conductors and Devices (367)	1,418,863	63,238	41
Line Transformers (368)	2,268,626	52,763	42
Services (369)	1,104,954	32,391	43
Meters (370)	629,875	45,945	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	341,399	12,078	47
<b>Total Distribution Plant</b>	<b>15,260,510</b>	<b>716,007</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	959,995	1,256	49
Office Furniture and Equipment (391)	83,539	27,279	50
Computer Equipment (391.1)	405,107	16,676	51
Transportation Equipment (392)	238,752		52
Stores Equipment (393)	9,984		53
Tools, Shop and Garage Equipment (394)	56,928	7,212	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)			209,436 34
Structures and Improvements (361)			44,389 35
Station Equipment (362)			3,842,372 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			2,271,420 38
Overhead Conductors and Devices (365)	2,144		3,415,313 39
Underground Conduit (366)			221,311 40
Underground Conductors and Devices (367)			1,482,101 41
Line Transformers (368)	9,067		2,312,322 42
Services (369)			1,137,345 43
Meters (370)	25,423		650,397 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			353,477 47
<b>Total Distribution Plant</b>	<b>36,634</b>	<b>0</b>	<b>15,939,883</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			961,251 49
Office Furniture and Equipment (391)			110,818 50
Computer Equipment (391.1)	91,470		330,313 51
Transportation Equipment (392)	163		238,589 52
Stores Equipment (393)			9,984 53
Tools, Shop and Garage Equipment (394)	1,064		63,076 54

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	50,236		55
Power Operated Equipment (396)	684,792	151,051	56
Communication Equipment (397)	34,178		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>2,523,511</b>	<b>203,474</b>	
<b>Total utility plant in service directly assignable</b>	<b>17,806,317</b>	<b>919,481</b>	
Common Utility Plant Allocated to Electric Department	0		60
<b>Total utility plant in service</b>	<b>17,806,317</b>	<b>919,481</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			50,236 55
Power Operated Equipment (396)	24,686		811,157 56
Communication Equipment (397)	284		33,894 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>117,667</b>	<b>0</b>	<b>2,609,318</b>
<b>Total utility plant in service directly assignable</b>	<b>154,301</b>	<b>0</b>	<b>18,571,497</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>154,301</b>	<b>0</b>	<b>18,571,497</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	465,383	5,877	38
Overhead Conductors and Devices (365)	705,714	8,793	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	516,889	37,240	41
Line Transformers (368)	0		42
Services (369)	257,505	9,206	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	94,755		47
<b>Total Distribution Plant</b>	<b>2,040,246</b>	<b>61,116</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 (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)			471,260 38
Overhead Conductors and Devices (365)			714,507 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			554,129 41
Line Transformers (368)			0 42
Services (369)			266,711 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			94,755 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>2,101,362</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)	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>Total utility plant in service directly assignable</b>	<b>2,040,246</b>	<b>61,116</b>
 Common Utility Plant Allocated to Electric Department	 0	 60
 <b>Total utility plant in service</b>	 <b>2,040,246</b>	 <b>61,116</b>

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>2,101,362</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>2,101,362</b>

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	11,343	3.03%	373
Overhead Conductors and Devices (356)	11,590	3.03%	23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
352					0 19
353					0 20
354					0 21
355					11,716 22
356					11,590 23
357					0 24
358					0 25

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>22,933</b>		<b>373</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	22,576	1.85%	821	27
Station Equipment (362)	1,382,174	3.45%	132,450	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	548,151	3.83%	85,539	30
Overhead Conductors and Devices (365)	560,657	3.79%	122,289	31
Underground Conduit (366)	8,294	2.50%	4,939	32
Underground Conductors and Devices (367)	410,540	3.70%	53,668	33
Line Transformers (368)	235,905	3.33%	76,273	34
Services (369)	416,375	3.67%	41,146	35
Meters (370)	398,869	12.00%	23,685	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0	1.00%		38
Street Lighting and Signal Systems (373)	110,238	4.00%	13,898	39
<b>Total Distribution Plant</b>	<b>4,093,779</b>		<b>554,708</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	275,049	4.00%	38,425	40
Office Furniture and Equipment (391)	7,600	6.25%	6,317	41
Computer Equipment (391.1)	150,519	17.15%	16,423	42
Transportation Equipment (392)	199,631	6.25%	35,711	43
Stores Equipment (393)	2,537	4.00%	399	44
Tools, Shop and Garage Equipment (394)	37,885	9.09%	5,454	45
Laboratory Equipment (395)	9,250	5.26%	2,642	46
Power Operated Equipment (396)	499,650	9.59%	165,740	47
Communication Equipment (397)	11,399	5.88%	2,001	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>1,193,520</b>		<b>273,112</b>	
<b>Total accum. prov. directly assignable</b>	<b>5,310,232</b>		<b>828,193</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>23,306</b>	
361					23,397	27
362					1,514,624	28
363					0	29
364					633,690	30
365	2,144				680,802	31
366					13,233	32
367					464,208	33
368	9,067				303,111	34
369					457,521	35
370	25,423		2,861		399,992	36
371					0	37
372					0	38
373					124,136	39
	<b>36,634</b>	<b>0</b>	<b>2,861</b>	<b>0</b>	<b>4,614,714</b>	
390					313,474	40
391					13,917	41
391.1	91,470				75,472	42
392	163		305		235,484	43
393					2,936	44
394	1,064		816		43,091	45
395					11,892	46
396	24,686		19,500		660,204	47
397	284		574		13,690	48
398					0	49
399					0	50
	<b>117,667</b>	<b>0</b>	<b>21,195</b>	<b>0</b>	<b>1,370,160</b>	
	<b>154,301</b>	<b>0</b>	<b>24,056</b>	<b>0</b>	<b>6,008,180</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>5,310,232</u></u>		<u><u>828,193</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
	154,301	0	24,056	0	6,008,180

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

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

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

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

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	173,964	3.83%	17,937	30
Overhead Conductors and Devices (365)	217,315	3.79%	26,913	31
Underground Conduit (366)	0		0	32
Underground Conductors and Devices (367)	111,810	3.70%	19,814	33
Line Transformers (368)	0			34
Services (369)	100,832	3.67%	9,619	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	31,423	4.00%	3,790	39
<b>Total Distribution Plant</b>	<b>635,344</b>		<b>78,073</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>635,344</b>		<b>78,073</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364					191,901 30
365					244,228 31
366					0 32
367					131,624 33
368					0 34
369					110,451 35
370					0 36
371					0 37
372					0 38
373					35,213 39
	0	0	0	0	713,417
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	0	713,417

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>635,344</u></u>		<u><u>78,073</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	0	<u>713,417</u>

### TRANSMISSION AND DISTRIBUTION LINES

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

### RURAL LINE CUSTOMERS

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

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

### MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	22,652	Monday	01/23/2006	19:00	12,046	1
February	02	22,658	Monday	02/20/2006	19:00	11,086	2
March	03	21,477	Wednesday	03/01/2006	19:00	11,595	3
April	04	19,522	Monday	04/03/2006	11:00	10,260	4
May	05	26,139	Tuesday	05/30/2006	13:00	11,391	5
June	06	27,236	Friday	06/16/2006	14:00	12,176	6
July	07	35,175	Monday	07/31/2006	18:00	14,991	7
August	08	33,464	Tuesday	08/01/2006	16:00	13,713	8
September	09	22,320	Thursday	09/07/2006	14:00	10,826	9
October	10	21,080	Tuesday	10/03/2006	20:00	11,236	10
November	11	23,997	Thursday	11/30/2006	18:00	11,207	11
December	12	24,902	Monday	12/04/2006	19:00	12,486	12
<b>Total</b>		<b>300,622</b>				<b>143,013</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	143,016	8
Interchanges:		9
In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling):		12
Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>143,016</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	136,497	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		
Electric Utility	130	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>130</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>136,627</b>	<b>24</b>
<b>Energy Losses:</b>		
Transmission Losses (if applicable)		26
Distribution Losses	6,389	27
<b>Total Energy Losses</b>	<b>6,389</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>4.4673%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>143,016</b>	<b>30</b>

**SALES OF ELECTRICITY BY RATE SCHEDULE**

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	7,468	64,996	1
<b>Total Sales for Residential Sales</b>		<b>7,468</b>	<b>64,996</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	751	17,465	2
SMALL POWER AND INTERDEPARTMENTAL	CP-1	48	13,880	3
LARGE POWER	CP-2	9	10,885	4
INDUSTRIAL POWER	CP-3	7	28,294	5
<b>Total Sales for Commercial &amp; Industrial</b>		<b>815</b>	<b>70,524</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	26	977	6
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>26</b>	<b>977</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>8,309</b>	<b>136,497</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>	
		5,700,006	64,275	<b>5,764,281</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>5,700,006</b>	<b>64,275</b>	<b>5,764,281</b>	
		1,215,068	161,005	<b>1,376,073</b>	<b>2</b>
50,098	64,417	921,769	143,549	<b>1,065,318</b>	<b>3</b>
29,465	33,487	535,572	109,107	<b>644,679</b>	<b>4</b>
84,937	90,564	1,449,622	283,367	<b>1,732,989</b>	<b>5</b>
<b>164,500</b>	<b>188,468</b>	<b>4,122,031</b>	<b>697,028</b>	<b>4,819,059</b>	
		119,783	9,406	<b>129,189</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>119,783</b>	<b>9,406</b>	<b>129,189</b>	
				<b>0</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>164,500</b>	<b>188,468</b>	<b>9,941,820</b>	<b>770,709</b>	<b>10,712,529</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	300,622				6
Average load factor	<b>65.1690%</b>				7
Total Cost of Purchased Power	7,903,944				8
Average cost per kWh	<b>0.0553</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	5,829	6,217			12
February	5,486	5,601			13
March	6,035	5,560			14
April	4,888	5,372			15
May	5,648	5,743			16
June	6,317	5,860			17
July	6,840	8,152			18
August	7,176	6,538			19
September	5,167	5,659			20
October	5,648	5,588			21
November	5,531	5,676			22
December	5,648	6,837			23
<b>Total kWh (000)</b>	<b>70,213</b>	<b>72,803</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	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 (\$)	0.0000	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)
				<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1

### INTERNAL COMBUSTION GENERATION PLANTS (cont.)

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

<b>Generators</b>						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	<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)
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1

### HYDRAULIC GENERATING PLANTS

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

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

### HYDRAULIC GENERATING PLANTS (cont.)

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

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

### SUBSTATION EQUIPMENT

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

Particulars (a)	Utility Designation			(f)
	(b)	(c)	(d)	
Name of Substation	EAST	North	South	1
Voltage--High Side	69,000	69,000	69,000	2
Voltage--Low Side	12,470	12,470	12,470	3
Num. Main Transformers in Operation	2	2	2	4
Total Capacity of Transformers in kVA	20,000	20,000	20,000	5
Number of Spare Transformers on Hand	0	0	0	6
15-Minute Maximum Demand in kW	12,657	15,530	14,056	7
Dt and Hr of Such Maximum Demand	07/19/2006 12:00	07/17/2006 18:00	12/20/2006 19:00	8 9
Kwh Output	4,478,001	5,836,420	3,867,115	10

### SUBSTATION EQUIPMENT (continued)

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

### SUBSTATION EQUIPMENT (continued)

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

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	8,135	2,620	101,684	1
Acquired during year	544	30	1,265	2
<b>Total</b>	<b>8,679</b>	<b>2,650</b>	<b>102,949</b>	<b>3</b>
Retired during year	341	16	552	4
Sales, transfers or adjustments increase (decrease)	847	(96)	0	5
<b>Number end of year</b>	<b>9,185</b>	<b>2,538</b>	<b>102,397</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	8,227	2,449	96,197	8
In utility's use				9
				10
Locked meters on customers' premises	70			11
In stock	888	89	6,200	12
<b>Total end of year</b>	<b>9,185</b>	<b>2,538</b>	<b>102,397</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

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

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

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## ELECTRIC OPERATING SECTION FOOTNOTES

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

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

Account 563: 2005 included a significant adjustment to inventory of more than \$38,000 to account for materials used during reconstruction efforts following the tornado.

Account 586: The amounts recorded to this account in 2006 were similar to the amounts recorded in 2004. The amount recorded in 2005 was unusually high compared to prior years.

Account 593: Increase is mainly due to tree trimming costs and clearing costs.

Account 594: The amounts recorded to this account in 2006 were similar to the amounts recorded in 2004. The amount recorded in 2005 was unusually low compared to prior years.

Account 904: The utility wrote off a \$27,000 receivable from Uniroyal who declared bankruptcy during the year.

Account 920: During 2005 there was a significant reduction in this account in order to allocate labor costs to the water and wastewater utilities for work done after the tornado. The amounts recorded in this account during 2006 appear reasonable compared to prior years.

Account 923: The utility hired a number of third parties for various projects including engineering, organizational review studies, auditing, etc.

Account 926: Increase in this account is mainly due to utility funded medical claims of \$81,000 for major medical procedures performed on utility employees including open heart surgery and back surgery.

Account 932: 2005 included costs for seal coating the asphalt and lighting renovations at the utility offices.

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

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

396 - During 2006 the utility purchased a digger truck for \$151,050.

365 - Significant line replacements continued into 2006 as a result of the 2005 tornado.

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

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

356 - Management is aware that the balance is greater than the equivalent plant in service and will cease recording depreciation until new assets are added.

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