Miscellaneous Deferred Credits - 2001

Description (a)	Balance Beginning of Year (b)	Debits Account Credited (c)	Debits Amount (d)	Credits (e)	Balance End of Year (f)
Unamortized Investment Tax Credit	125,224	411	81,772	-	43,452
Regulatory Liability - SFAS 109	4,067,223	186	668,927	-	3,398,296
Customer Gift Certificates	825	131	385	585	1,025
Capital Lease Obligations	2,161,622	900	211,648	-	1,949,974
Regulatory Liability - M3 Decommissioning	1,058,960	186	1,058,960	-	-
Regulatory Liability - Purchased Power Contracts	97,342,000	186	8,562,996	-	88,779,004
TOTALS	104,755,854		10,584,688	585	94,171,751

Miscellaneous Deferred Credits - 2000

Description (a)	Balance Beginning of Year (b)	Debits Account Credited (c)	Debits Amount (d)	Credits (e)	Balance End of Year (f)
Unamortized Investment Tax Credit	225,600	411	100,376	-	125,224
Regulatory Liability - SFAS 109	4,394,012	186	105,226	(221,562)	4,067,224
Customer Gift Certificates	1,305	131	930	450	825
Capital Lease Obligations	2,342,614	900	180,992	-	2,161,622
Regulatory Liability - M3 Decommissioning	1,058,960	186	-	-	1,058,960
Regulatory Liability - Purchased Power Contracts	106,184,000	186	8,842,000	-	97,342,000
TOTALS	114,206,490		9,229,524	(221,112)	104,755,854