



3013 (01-03-11)

ANNUAL REPORT

OF

Name: KAUKAUNA UTILITIESPrincipal Office: 777 ISLAND STREET
P.O. BOX 1777
KAUKAUNA, WI 54130For the Year Ended: DECEMBER 31, 2010**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.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KAUKAUNA UTILITIES

Utility Address: 777 ISLAND STREET
P.O. BOX 1777
KAUKAUNA, WI 54130

When was utility organized? 1/1/1912

Report any change in name:

Effective Date:

Utility Web Site: kaukaunautilities.com

Utility employee in charge of correspondence concerning this report:

Name: MR. MICHAEL J KAWULA CPA CBM

Title: MANAGER OF FINANCE & ADMINISTRATION

Office Address:

777 ISLAND STREET
KAUKAUNA, WI 54130

Telephone: (920) 766 - 5721 EXT 239

Fax Number: (920) 766 - 7698

Email Address: mkawula@ku-wi.org

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

Name: MR LEE P MEYERHOFER

Title: PRESIDENT

Office Address:

903 SHAMROCK COURT
KAUKAUNA, WI 54130

Telephone: (920) 766 - 0195

Fax Number:

Email Address: lmeyerhofer@atcllc.com

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

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

Name: MR THOMAS L KARMAN, CPA

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES

2000 RIVERSIDE DRIVE
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111

Fax Number: (920) 436 - 7808

Email Address: Tom.Karman@schencksolutions.com

Date of most recent audit report: 4/15/2010

Period covered by most recent audit: DECEMBER 31, 2009

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JEFFREY W. FELDT

Title: GENERAL MANAGER

Office Address:

777 ISLAND STREET
P.O. BOX 1777
KAUKAUNA, WI 54130-7077

Telephone: (920) 766 - 5721 EXT 218

Fax Number: (920) 766 - 7698

Email Address: jfeldt@ku-wi.org

Name of utility commission/committee: KAUKAUNA UTILITIES COMMISSION

Names of members of utility commission/committee:

- MR THOMAS DRIESSEN
- MS CINDY FALLONA
- MR THOMAS MCGINNIS, SECRETARY
- MR LEE MEYERHOFER, PRESIDENT
- MR JOHN MOORE
- MR EUGENE J ROSIN, MAYOR
- MR WILLIAM VANDERLOOP

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	60,576,430	56,500,845	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	51,513,922	48,359,531	2
Depreciation Expense (403)	2,857,885	2,626,489	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	2,638,616	2,489,441	5
Total Operating Expenses	57,010,423	53,475,461	
Net Operating Income	3,566,007	3,025,384	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,566,007	3,025,384	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	55,172	42,974	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	331,234	398,250	10
Miscellaneous Nonoperating Income (421)	229,610	199,716	11
Total Other Income	616,016	640,940	
Total Income	4,182,023	3,666,324	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(117,066)	(117,067)	12
Other Income Deductions (426)	389,304	384,492	13
Total Miscellaneous Income Deductions	272,238	267,425	
Income Before Interest Charges	3,909,785	3,398,899	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,489,628	1,339,124	14
Amortization of Debt Discount and Expense (428)	15,949	11,834	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	1,505,577	1,350,958	
Net Income	2,404,208	2,047,941	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	50,854,172	48,956,231	20
Balance Transferred from Income (433)	2,404,208	2,047,941	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	150,000	150,000	25
Total Unappropriated Earned Surplus End of Year (216)	53,108,380	50,854,172	

DETAILS OF INCOME STATEMENT ACCOUNTS

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	60,576,430	0	60,576,430	1
Total (Acct. 400):	60,576,430	0	60,576,430	
Operation and Maintenance Expense (401-402):				
Derived	51,513,922	0	51,513,922	2
Total (Acct. 401-402):	51,513,922	0	51,513,922	
Depreciation Expense (403):				
Derived	2,857,885	0	2,857,885	3
Total (Acct. 403):	2,857,885	0	2,857,885	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	2,638,616	0	2,638,616	5
Total (Acct. 408):	2,638,616	0	2,638,616	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	3,566,007	0	3,566,007	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	55,172	0	55,172	8
Total (Acct. 415-416):	55,172	0	55,172	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	331,234		331,234	11
Total (Acct. 419):	331,234	0	331,234	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		94,765	94,765	12
Contributed Plant - Electric		134,845	134,845	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	229,610	229,610	
TOTAL OTHER INCOME:	386,406	229,610	616,016	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(117,066)	0	(117,066)	15
NONE			0	16
Total (Acct. 425):	(117,066)	0	(117,066)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	115,940	115,940	17
Depreciation Expense on Contributed Plant - Electric	0	272,871	272,871	18
MEUW ASSESSMENTS	493		493	19
Total (Acct. 426):	493	388,811	389,304	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(116,573)	388,811	272,238	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	1,489,628	0	1,489,628	20
Total (Acct. 427):	1,489,628	0	1,489,628	
Amortization of Debt Discount and Expense (428):				
ELECTRIC & WATER BONDS	15,949		15,949	21
Total (Acct. 428):	15,949	0	15,949	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	1,505,577	0	1,505,577	
NET INCOME:	2,563,409	(159,201)	2,404,208	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	41,359,982	9,494,190	50,854,172	26
Total (Acct. 216):	41,359,982	9,494,190	50,854,172	

DETAILS OF INCOME STATEMENT ACCOUNTS

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)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	2,563,409	(159,201)	2,404,208	27
Total (Acct. 433):	2,563,409	(159,201)	2,404,208	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
CITY OF KAUKAUNA	150,000		150,000	31
Total (Acct. 439)--Debit:	150,000	0	150,000	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	43,773,391	9,334,989	53,108,380	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	127	188,261			188,388	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials	73				73	4
Taxes					0	5
Other (list by major classes):						
WORK ORDER (INCLUDES LABOR, MATERIALS, AND OVERHEADS		133,143			133,143	6
Total costs and expenses	73	133,143	0	0	133,216	
Net income (or loss)	54	55,118	0	0	55,172	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,146,990	57,429,440	0	0	60,576,430	1
Less: interdepartmental sales	12,363	221,488	0	0	233,851	2
Less: interdepartmental rents	0	9,702		0	9,702	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	2,859	87,083			89,942	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	3,131,768	57,111,167	0	0	60,242,935	

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	737,024	9,192	746,216	1
Electric operating expenses	2,829,299	96,620	2,925,919	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	530,549	0	530,549	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	105,812	(105,812)	0	18
All other accounts	0	0	0	19
Total Payroll	4,202,684	0	4,202,684	

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	11.4	1
Electric	45.6	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	121,964,406	110,710,239	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	42,717,859	39,739,674	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	79,246,547	70,970,565	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	78,158	78,158	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	10,855	10,855	6
Net Nonutility Property	67,303	67,303	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,955,333	1,845,125	8
Sinking Funds (125)	497,117	435,450	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	3,905,905	3,299,189	11
Total Other Property and Investments	6,425,658	5,647,067	
CURRENT AND ACCRUED ASSETS			
Cash (131)	4,539,886	3,611,665	12
Special Deposits (134)	0	0	13
Working Funds (135)	6,500	4,935	14
Temporary Cash Investments (136)	272,000	150,000	15
Notes Receivable (141)	77,361	82,340	16
Customer Accounts Receivable (142)	6,262,025	4,969,192	17
Other Accounts Receivable (143)	900,425	612,435	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	50,000	50,000	19
Receivables from Municipality (145)	22,686	145,197	20
Plant Materials and Operating Supplies (154)	1,618,573	1,622,036	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	1,255,557	1,200,081	25
Interest and Dividends Receivable (171)	38,618	39,832	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	14,943,631	12,387,713	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	233,510	107,159	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	233,510	107,159	
Total Assets and Other Debits	100,849,346	89,112,504	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,710,401	1,621,024	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	53,108,380	50,854,172	37
Total Proprietary Capital	54,818,781	52,475,196	
LONG-TERM DEBT			
Bonds (221)	36,720,000	27,735,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	36,720,000	27,735,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	4,260,858	4,039,712	42
Payables to Municipality (233)	1,123,661	1,004,302	43
Customer Deposits (235)	57,481	56,066	44
Taxes Accrued (236)	1,294,240	1,227,899	45
Interest Accrued (237)	71,458	59,614	46
Tax Collections Payable (241)	40,761	42,518	47
Miscellaneous Current and Accrued Liabilities (242)	445,536	394,181	48
Total Current and Accrued Liabilities	7,293,995	6,824,292	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	8,523	18,980	50
Other Deferred Credits (253)	1,865,723	1,952,244	51
Total Deferred Credits	1,874,246	1,971,224	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)	142,324	106,792	54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	142,324	106,792	
Total Liabilities and Other Credits	100,849,346	89,112,504	

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)	
First of Year:					
Total Utility Plant - First of Year	23,666,160	0	0	87,044,079	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	17,214,276	0	0	85,514,412	2
Utility Plant in Service - Contributed Plant (101.2)	7,088,764	0	0	7,174,704	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	1,645			4,970,605	8
Total Utility Plant	24,304,685	0	0	97,659,721	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	4,479,429	0	0	33,583,645	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,148,909	0	0	3,505,876	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	5,628,338	0	0	37,089,521	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	18,676,347	0	0	60,570,200	

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT
ON UTILITY PLANT FINANCED BY UTILITY OPERATION
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)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	4,066,207	31,339,599			35,405,806	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	374,862	2,483,023			2,857,885	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	33,019				33,019	6
Accruals charged other						7
accounts (specify):						8
Account #933 and #934	26,262	111,393			137,655	9
Salvage	1,514	37,719			39,233	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	435,657	2,632,135	0	0	3,067,792	16
Debits during year						17
Book cost of plant retired	21,652	263,615			285,267	18
Cost of removal	783	124,474			125,257	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	22,435	388,089	0	0	410,524	25
Balance end of year (111.1)	4,479,429	33,583,645	0	0	38,063,074	26
Footnotes						27

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

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	1,041,368	3,292,496			4,333,864	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	115,940	272,871			388,811	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			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	115,940	272,871	0	0	388,811	16
Debits during year						17
Book cost of plant retired	8,399	21,680			30,079	18
Cost of removal	0	37,811			37,811	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	8,399	59,491	0	0	67,890	25
Balance end of year (111.2)	1,148,909	3,505,876	0	0	4,654,785	26
Footnotes						27

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
Little Rapids/Lawrence Property	58,940			58,940	2
Rapide Croche Recreation Area	19,218			19,218	3
Total Nonutility Property (121)	78,158	0	0	78,158	
Less accum. prov. depr. & amort. (122)	10,855			10,855	4
Net Nonutility Property	67,303	0	0	67,303	

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

Particulars (a)	Amount (b)	
Balance first of year	50,000	1
Additions:		
Provision for uncollectibles during year	87,083	2
Collection of accounts previously written off: Utility Customers	76,425	3
Collection of accounts previously written off: Others		4
Total Additions	163,508	
Deductions:		
Accounts written off during the year: Utility Customers	163,508	5
Accounts written off during the year: Others		6
Total accounts written off	163,508	
Balance end of year	50,000	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			1,544,439		1,544,439	1,545,399	3
Total Electric Utility					1,544,439	1,545,399	

Account	Total End of Year	Amount Prior Year	
Electric utility total	1,544,439	1,545,399	1
Water utility (154)	74,134	76,637	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
Total Materials and Supplies	1,618,573	1,622,036	

**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)		
Unamortized debt discount & expense (181)				
1997 REVENUE BONDS-WATER	3,860	428	27,019	1
1998 REVENUE BONDS-ELECTRIC	7,372	428	58,667	2
2006 REVENUE BONDS-ELECTRIC	602	428	9,638	3
2010 BUILD AMERICA BONDS - ELECTRIC	2,588	428	66,413	4
2010B BUILD AMERICA BONDS - ELECTRIC	1,527	428	71,773	5
Total			233,510	
Unamortized premium on debt (251)				
NONE				6
Total			0	

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	1,621,024	1
Changes during year (explain):		
2010 ELECTRIC CITY BLVD	89,377	2
Balance end of year	<u>1,710,401</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 REVENUE BONDS - WATER	12/15/1997	12/01/2017	5.00%	1,400,000	1
2003 REVENUE BONDS - WATER	05/01/2003	12/01/2013	4.03%	600,000	2
2003 REVENUE BONDS - ELECTRIC	05/15/2003	12/15/2018	4.10%	1,850,000	3
2004 REVENUE BONDS - WATER	06/01/2004	12/01/2013	4.39%	330,000	4
2005 REVENUE BONDS - ELECTRIC	06/01/2005	12/15/2025	4.80%	3,825,000	5
2005 REVENUE BONDS - WATER	06/01/2005	12/01/2017	4.30%	850,000	6
2006 REVENUE BONDS - ELECTRIC	11/15/2006	12/15/2026	4.65%	5,400,000	7
2008 REVENUE BONDS - ELECTRIC	06/01/2008	12/15/2028	5.02%	8,750,000	8
2009 REVENUE BONDS - ELECTRIC	06/02/2009	12/15/2018	4.16%	3,275,000	9
2010 BUILD AMERICA BONDS - ELECTRIC	03/30/2010	12/15/2030	3.90%	6,775,000	* 10
2010B BUILD AMERICA BONDS - ELECTRIC	08/03/2010	12/15/2030	3.88%	3,665,000	* 11
Total Bonds (Account 221):				36,720,000	

BONDS (ACCT. 221)

Bonds (Acct. 221) (Page F-17)

General footnotes

The interest rate on the Build America Bonds includes the affect of the IRS subsidy (35% of the total interest payment).

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,227,899	1
Accruals:		
Charged water department expense	458,465	2
Charged electric department expense	2,180,150	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	2,638,615	
Taxes paid during year:		
County, state and local taxes	2,249,238	6
Social Security taxes	264,390	7
PSC Remainder Assessment	58,646	8
Other (explain):		
NONE		9
Total payments and other debits	2,572,274	
Balance end of year	1,294,240	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2006 REVENUE BONDS - ELECTRIC	10,503	251,854	252,063	10,294	1
2008 REVENUE BONDS - ELECTRIC	18,299	438,777	439,187	17,889	2
2003 REVENUE BONDS - ELECTRIC	3,670	87,783	88,075	3,378	3
2003 REVENUE BONDS - WATER	2,600	30,600	31,200	2,000	4
1997 REVENUE BONDS - WATER	6,544	77,825	78,525	5,844	5
2004 REVENUE BONDS - WATER	1,612	18,975	19,350	1,237	6
2005 REVENUE BONDS - WATER	3,135	37,547	37,625	3,057	7
2005 REVENUE BONDS - ELECTRIC	7,264	174,219	174,338	7,145	8
2009 REVENUE BONDS - ELECTRIC	5,987	143,214	143,688	5,513	9
2010 BUILD AMERICA BONDS - ELECTRIC	0	177,487	167,626	9,861	* 10
2010B BUILD AMERICA BONDS - ELECTRIC	0	51,347	46,107	5,240	* 11
Subtotal	59,614	1,489,628	1,477,784	71,458	
Advances from Municipality (223)					
NONE	0			0	12
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	13
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	14
Subtotal	0	0	0	0	
Total	59,614	1,489,628	1,477,784	71,458	

INTEREST ACCRUED (ACCT. 237)

Interest Accrued (Acct. 237) (Page F-20)

General footnotes

The interest paid on the Build America Bonds is net of the IRS incentive (35% of the interest payment).

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
INVESTMENT IN AMERICAN TRANSMISSION COMPANY	1,955,333	2
Total (Acct. 124):	1,955,333	
Sinking Funds (125):		
2003 REVENUE BONDS P&I - ELECTRIC	23,423	3
2005 REVENUE BONDS P&I - ELECTRIC	20,541	4
2006 REVENUE BONDS P&I - ELECTRIC	52,427	5
2008 REVENUE BONDS P&I - ELECTRIC	228,401	6
2009 REVENUE BONDS P&I - ELECTRIC	40,193	7
1997 REVENUE BONDS P&I - WATER	26,889	8
2003 REVENUE BONDS P&I - WATER	24,188	9
2004 REVENUE BONDS P&I - WATER	13,158	10
2005 REVENUE BONDS P&I - WATER	7,918	11
2010 BUILD AMERICA BONDS P&I - ELECTRIC	51,173	12
2010B BUILD AMERICA BONDS P&I - ELECTRIC	8,806	13
Total (Acct. 125):	497,117	
Depreciation Fund (126):		
NONE		14
Total (Acct. 126):	0	
Other Special Funds (128):		
DEBT REDEMPTION RESERVE - ELECTRIC	3,067,085	15
DEBT REDEMPTION RESERVE - WATER	696,496	16
FLEXIBLE SPENDING ACCOUNT - ELECTRIC	1,114	17
HEALTH REIMBURSEMENT ACCOUNT - ELECTRIC	141,210	18
Total (Acct. 128):	3,905,905	
Special Deposits (134):		
NONE		19
Total (Acct. 134):	0	
Notes Receivable (141):		
ENERGY CONSERVATION LOANS - ELECTRIC	77,361	* 20
Total (Acct. 141):	77,361	
Customer Accounts Receivable (142):		
Water	335,484	21
Electric	5,926,541	22
Sewer (Regulated)		23
Other (specify):		
NONE		24
Total (Acct. 142):	6,262,025	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	436,452	* 25
Merchandising, jobbing and contract work		26
Other (specify):		
ACCOUNTS RECEIVABLE - LITTLE CHUTE WATER	91,305	* 27
ACCOUNTS RECEIVABLE - LITTLE CHUTE SEWER	202,888	* 28
ACCOUNTS RECEIVABLE - NONOPERATING - WATER	445	29
ACCOUNTS RECEIVABLE - NONOPERATING - ELECTRIC	165,201	* 30
ACCOUNTS RECEIVABLE - RETIREE HEALTH INSURANCE	4,134	31
Total (Acct. 143):	900,425	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNY - WATER	22,686	* 32
Total (Acct. 145):	22,686	
Prepayments (165):		
PREPAID EXPENSES - INSURANCES - ELECTRIC	34,305	33
PREPAID WI GROSS RECEIPTS TAX - ELECTRIC	1,142,001	34
PREPAID EXPENSES - HEALTH INSURANCE - ELECTRIC	62,871	35
PREPAID EXPENSES - LIFE INSURANCE - ELECTRIC	530	36
PREPAID EXPENSES - HEALTH INSURANCE - WATER	15,718	37
PREPAID EXPENSES - LIFE INSURANCE - WATER	132	38
Total (Acct. 165):	1,255,557	
Extraordinary Property Losses (182):		
NONE		39
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		40
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		41
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		42
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		43
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO MUNY/SEWER - WATER	727,310	* 44
DUE TO LITTLE CHUTE WATER - WATER	105,937	* 45
DUE TO LITTLE CHUTE SEWER - WATER	235,776	* 46
DUE TO MUNY - WATER	48,367	47

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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)	
Payables to Municipality (233):		
DUE TO MUNY - ELECTRIC	6,271	48
Total (Acct. 233):	1,123,661	
Other Deferred Credits (253):		
Regulatory Liability	1,521,863	49
MISC DEFERRED REVENUE - RENTS - ELECTRIC	90,750	50
MISC DEFERRED REVENUE - RENTS - WATER	9,600	51
COMMITMENT TO COMMUNITY PROGRAMS - ELECTRIC	36,751	52
KU ENERGY CONSERVATION PROGRAM - ELECTRIC	187,237	* 53
KU WATER CONSERVATION PROGRAM - WATER	19,522	* 54
Total (Acct. 253):	1,865,723	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Detail of Other Balance Sheet Accounts (Page F-22)

General footnotes

Notes Receivable - Conservation Loans - In 2008, KU initiated a loan program for commercial and industrial customers. KU provides an interest free loan for installation of energy conservative devices, such as lighting.

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.

Accounts Receivable - NonOperating - Electric - This consists of \$90,260 due from the IRS for the interest subsidy for the 2010 Build America Bonds, \$38,617 due from Ameritech for pole rental, \$10,444 due from WPPI for operation of the Island Street Peaker Plant owned by WPPI, \$4,713 due from the Village of Little Chute for billing services, and \$7,943 due from Upper Peninsula Power for mutual aid. The remaining \$13,224 is due from miscellaneous charges due at year end.

Notes Receivable - Conservation Loans - In 2008, KU initiated a loan program for commercial and industrial customers. KU provides an interest free loan for the customer to install energy conservative devices, such as lighting.

Accounts Receivable - Sewer - KU performs the billing and collection services for the City of Kaukauna Sewer. This amount represents the sewer customer receivable, including unbilled sewer revenues, at year end.

Accounts Receivable - Little Chute Water & Little Chute Sewer - KU performs the billing and collection services for the Village of Little Chute Water and Sewer. These amounts represent the customer receivable for LC Water and LC Sewer at year end.

Due to LC Sewer/Water & Due to Muny Sewer - Water - These particulars represent the amounts owed to Little Chute Water/Sewer and City of Kaukauna Sewer at year end based on the customer accounts receivable plus payments received and not yet remitted to the Village of Little Chute or the City of Kaukauna at year end.

Receivable from Muny Sewer - Water - This represents delinquent water bills and penalties placed on the tax roll in 2010 (\$21,436) and outstanding clear water inspection charges (\$1,250).

Due to Muny Sewer - Water - In addition to the billing service provided by water, water also owed the City for overbilling the joint meter allocation (\$20,406).

Due to Muny - Water - The majority of this balance is for water's share of the 2010 concrete repairs paid by the City (\$46,277).

Due to Muny - Electric - The majority of this balance is for electric's share of the fuel charges paid by the City in December (\$3,683).

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)	
Add Average:						
Utility Plant in Service (101.1)	16,939,019	81,411,041	0	0	98,350,060	1
Materials and Supplies	75,385	1,544,919	0	0	1,620,304	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	4,272,818	32,461,622	0	0	36,734,440	4
Customer Advances for Construction	0	13,752			13,752	5
Regulatory Liability	260,964	1,319,431	0	0	1,580,395	6
NONE					0	7
Average Net Rate Base	12,480,622	49,161,155	0	0	61,641,777	
Net Operating Income	606,872	2,959,135	0	0	3,566,007	8
Net Operating Income as a percent of						
Average Net Rate Base	4.86%	6.02%	N/A	N/A	5.79%	

**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	270,630	1,368,299	0	0	1,638,929	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	19,331	97,735	0	0	117,066	3
Other (specify):						
NONE					0	4
Balance End of Year	251,299	1,270,564	0	0	1,521,863	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

In November 2009, the Electric Utility began negotiations to purchase a hydro facility located in Kimberly, WI. This included filing a CA with the PSC that was approved in early 2010. This acquisition was completed in April 2010. The Electric Utility issued Build America Bonds to finance this acquisition.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The Electric Utility filed a rate study in 2010. The new rates went into effect February 1, 2011 with an overall increase in annual revenues of 1.21%, or \$707,336.

The Water Utility filed a rate study in 2010. The new rates went into effect January 1, 2011 with an overall increase in annual revenues of 11%, or \$337,241.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Bonds (Acct. 221) (Page F-17)

General footnotes

The interest rate on the Build America Bonds includes the affect of the IRS subsidy (35% of the total interest payment).

Interest Accrued (Acct. 237) (Page F-20)

General footnotes

The interest paid on the Build America Bonds is net of the IRS incentive (35% of the interest payment).

Detail of Other Balance Sheet Accounts (Page F-22)

General footnotes

Notes Receivable - Conservation Loans - In 2008, KU initiated a loan program for commercial and industrial customers. KU provides an interest free loan for installation of energy conservative devices, such as lighting.

FINANCIAL SECTION FOOTNOTES

Detail of Other Balance Sheet Accounts (Page F-22)

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.

Accounts Receivable - NonOperating - Electric - This consists of \$90,260 due from the IRS for the interest subsidy for the 2010 Build America Bonds, \$38,617 due from Ameritech for pole rental, \$10,444 due from WPPI for operation of the Island Street Peaker Plant owned by WPPI, \$4,713 due from the Village of Little Chute for billing services, and \$7,943 due from Upper Peninsula Power for mutual aid. The remaining \$13,224 is due from miscellaneous charges due at year end.

Notes Receivable - Conservation Loans - In 2008, KU initiated a loan program for commercial and industrial customers. KU provides an interest free loan for the customer to install energy conservative devices, such as lighting.

Accounts Receivable - Sewer - KU performs the billing and collection services for the City of Kaukauna Sewer. This amount represents the sewer customer receivable, including unbilled sewer revenues, at year end.

Accounts Receivable - Little Chute Water & Little Chute Sewer - KU performs the billing and collection services for the Village of Little Chute Water and Sewer. These amounts represent the customer receivable for LC Water and LC Sewer at year end.

Due to LC Sewer/Water & Due to Muny Sewer - Water - These particulars represent the amounts owed to Little Chute Water/Sewer and City of Kaukauna Sewer at year end based on the customer accounts receivable plus payments received and not yet remitted to the Village of Little Chute or the City of Kaukauna at year end.

Receivable from Muny Sewer - Water - This represents delinquent water bills and penalties placed on the tax roll in 2010 (\$21,436) and outstanding clear water inspection charges (\$1,250).

Due to Muny Sewer - Water - In addition to the billing service provided by water, water also owed the City for overbilling the joint meter allocation (\$20,406).

Due to Muny - Water - The majority of this balance is for water's share of the 2010 concrete repairs paid by the City (\$46,277).

Due to Muny - Electric - The majority of this balance is for electric's share of the fuel charges paid by the City in December (\$3,683).

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	3,067,830	3,184,769	1
Total Sales of Water	3,067,830	3,184,769	
Other Operating Revenues			
Forfeited Discounts (470)	15,450	17,518	2
Rents from Water Property (472)	25,920	25,200	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	37,790	39,389	5
Total Other Operating Revenues	79,160	82,107	
Total Operating Revenues	3,146,990	3,266,876	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	51,095	53,000	6
Pumping Expenses (620-633)	196,781	218,462	7
Water Treatment Expenses (640-652)	236,538	214,474	8
Transmission and Distribution Expenses (660-678)	472,006	530,678	9
Customer Accounts Expenses (901-906)	124,984	121,759	10
Sales Expenses (910)	3,541	12,256	11
Administrative and General Expenses (920-932)	621,846	597,563	12
Total Operation and Maintenance Expenses	1,706,791	1,748,192	
Other Operating Expenses			
Depreciation Expense (403)	374,862	391,551	13
Amortization Expense (404-407)		0	14
Taxes (408)	458,465	438,863	15
Total Other Operating Expenses	833,327	830,414	
Total Operating Expenses	2,540,118	2,578,606	
NET OPERATING INCOME	606,872	688,270	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)	77	349	2,389	1
Commercial (460.2)	6	566	2,649	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	83	915	5,038	
Metered Sales to General Customers (461)				
Residential (461.1)	5,696	241,968	1,729,436	5
Commercial (461.2)	460	56,661	317,646	6
Industrial (461.3)	17	30,484	109,719	7
Public Authority (461.4)	27	12,570	61,208	8
Total Metered Sales to General Customers (461)	6,200	341,683	2,218,009	
Private Fire Protection Service (462)	48		42,808	9
Public Fire Protection Service (463)	1		789,612	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	11	2,605	12,363	13
Total Sales of Water	6,343	345,203	3,067,830	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	789,612	3
NONE		4
Total Public Fire Protection Service (463)	789,612	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	15,450	6
Other (specify):		
Total Forfeited Discounts (470)	15,450	
Rents from Water Property (472):		
WATER TOWER ANTENNAE LEASE	25,920	7
Total Rents from Water Property (472)	25,920	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
Return on net investment in meters charged to sewer department	37,790	10
Other (specify):		
Total Other Water Revenues (474)	37,790	

OTHER OPERATING REVENUES (WATER)

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Return on Net Investment - This amount represents the sewer's portion of the calculated return on the Water Meters and Water AMR (ERTS). This is calculated as part of the joint meter allocation.

WATER 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)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	39,513	38,004	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	6,539	10,706	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	419	193	7
Maintenance of Collecting and Impounding Reservoirs (612)	1,056	319	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	3,568	3,778	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	51,095	53,000	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	14,821	14,575	13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	126,664	132,653	16
Pumping Labor and Expenses (624)	14,716	12,671	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	8,329	21,029	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	14,821	14,575	21
Maintenance of Structures and Improvements (631)	16,275	16,926	22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	1,155	6,033	24
Total Pumping Expenses	196,781	218,462	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	14,821	14,575	25
Chemicals (641)	56,491	58,239	26
Operation Labor and Expenses (642)	158,288	138,261	27
Miscellaneous Expenses (643)	0	0	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	0	30
Maintenance of Structures and Improvements (651)	2,437	210	31
Maintenance of Water Treatment Equipment (652)	4,501	3,189	32
Total Water Treatment Expenses	236,538	214,474	

WATER 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)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	14,821	14,575	33
Storage Facilities Expenses (661)	2,850	3,422	34
Transmission and Distribution Lines Expenses (662)	38,702	35,114	35
Meter Expenses (663)	29,711	41,971	* 36
Customer Installations Expenses (664)	36,337	42,621	37
Miscellaneous Expenses (665)	27,225	16,535	* 38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	14,821	14,575	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	5,792	849	42
Maintenance of Transmission and Distribution Mains (673)	248,193	306,989	* 43
Maintenance of Services (675)	32,934	34,919	44
Maintenance of Meters (676)	245	(241)	45
Maintenance of Hydrants (677)	20,375	19,349	46
Maintenance of Miscellaneous Plant (678)	0	0	47
Total Transmission and Distribution Expenses	472,006	530,678	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	14,110	13,709	48
Meter Reading Expenses (902)	17,246	17,716	49
Customer Records and Collection Expenses (903)	60,769	58,551	50
Uncollectible Accounts (904)	2,859	1,783	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	30,000	30,000	53
Total Customer Accounts Expenses	124,984	121,759	
SALES EXPENSES			
Sales Expenses (910)	3,541	12,256	54
Total Sales Expenses	3,541	12,256	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	155,359	138,781	55
Office Supplies and Expenses (921)	28,392	34,617	56
Administrative Expenses Transferred--Credit (922)	2,410	2,914	57
Outside Services Employed (923)	12,071	24,690	* 58
Property Insurance (924)	10,069	13,532	59
Injuries and Damages (925)	23,346	18,820	60
Employee Pensions and Benefits (926)	327,560	315,705	61
Regulatory Commission Expenses (928)	5,767	0	62
Duplicate Charges--Credit (929)	0	0	63

WATER 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)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	17,061	14,373	64
Rents (931)	8,502	8,502	65
Maintenance of General Plant (932)	36,129	31,457	66
Total Administrative and General Expenses	621,846	597,563	
Total Operation and Maintenance Expenses	1,706,791	1,748,192	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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 #663 - Meter Expenses - Decrease is due to a greater amount of labor time being charged to the backwashing surveys. Due to the number of surveys required each year, this account should remain reduced in the future. The Water Meter Tech is responsible for those surveys.

Account #665 - Miscellaneous Expenses - Increase from prior year is due to an increase in training and safety costs, including uniforms.

Account #673 - Maintenance of Mains - Decrease from prior year is due to a decrease in the severity of main breaks in 2010.

Account #923 - Outside Services- Decrease from prior year is due to a decrease in the utilization of outside services. This includes allocating outside computer services to the computer maintenance account.

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		420,687	404,940	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		16,843	17,166	2
Net property tax equivalent		403,844	387,774	
Social Security		51,255	48,503	3
PSC Remainder Assessment		3,366	2,586	4
Other (specify):				
NONE			0	5
Total tax expense		458,465	438,863	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.170580				3
County tax rate	mills		4.564400				4
Local tax rate	mills		8.169750				5
School tax rate	mills		8.952590				6
Voc. school tax rate	mills		1.788640				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.645960				10
Less: state credit	mills		1.393110				11
Net tax rate	mills		22.252850				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.169750				14
Combined School Tax Rate	mills		10.741230				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.910980				17
Total Tax Rate	mills		23.645960				18
Ratio of Local and School Tax to Total	dec.		0.799755				19
Total tax net of state credit	mills		22.252850				20
Net Local and School Tax Rate	mills		17.796833				21
Utility Plant, Jan. 1	\$	23,666,160	23,666,160				22
Materials & Supplies	\$	76,637	76,637				23
Subtotal	\$	23,742,797	23,742,797				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	23,742,797	23,742,797				26
Assessment Ratio	dec.		0.995600				27
Assessed Value	\$	23,638,329	23,638,329				28
Net Local & School Rate	mills		17.796833				29
Tax Equiv. Computed for Current Year	\$	420,687	420,687				30
Tax Equivalent per 1994 PSC Report	\$	181,939					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	420,687					34
Footnotes							35

WATER 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	7,996				7,996	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	374,446				374,446	8
Supply Mains (316)	26,411				26,411	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	408,853	0	0	0	408,853	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	267,632				267,632	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	476,968				476,968	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	15,816				15,816	16
Total Pumping Plant	760,416	0	0	0	760,416	
WATER TREATMENT PLANT						
Land and Land Rights (330)	38,269				38,269	17
Structures and Improvements (331)	347,787				347,787	18
Sand or Other Media Filtration Equipment (332)	707,911				707,911	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	1,093,967	0	0	0	1,093,967	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	8,448				8,448	22
Structures and Improvements (341)	49,003				49,003	23
Distribution Reservoirs and Standpipes (342)	1,589,097				1,589,097	24
Transmission and Distribution Mains (343)	8,129,026	394,373	9,855		8,513,544	25
Services (345)	1,843,912	85,251	971		1,928,192	26
Meters (346)	1,193,715	20,217	6,279		1,207,653	27
Hydrants (348)	851,037	71,167	2,068		920,136	28

WATER 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	13,664,238	571,008	19,173	0	14,216,073	
GENERAL PLANT						
Land and Land Rights (389)	4,984				4,984	30
Structures and Improvements (390)	34,906				34,906	31
Office Furniture and Equipment (391)	3,541				3,541	32
Computer Equipment (391.1)	171,738				171,738	33
Transportation Equipment (392)	217,231				217,231	34
Stores Equipment (393)	4,879				4,879	35
Tools, Shop and Garage Equipment (394)	128,365	1,158	2,479		127,044	36
Laboratory Equipment (395)	528				528	37
Power Operated Equipment (396)	18,003				18,003	38
Communication Equipment (397)	122				122	39
SCADA Equipment (397.1)	146,866				146,866	40
Miscellaneous Equipment (398)	5,125				5,125	41
Total General Plant	736,288	1,158	2,479	0	734,967	
Total utility plant in service directly assignable	16,663,762	572,166	21,652	0	17,214,276	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	16,663,762	572,166	21,652	0	17,214,276	

WATER UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

Account #346 - Meters - is comprised of the Meter and Automated Meter Reading (AMR) Devices as follows:

Activity	Meters	Meter AMR	Total
Beg of Year	\$ 808,530	\$ 385,185	\$ 1,193,715
Adjustment	(25,504)	25,504	-0-
Additions	9,361	10,856	20,217
Retirements	6,279	-0-	6,279
End of Year	\$ 786,108	\$ 421,545	\$ 1,207,653

* The adjustment is for Meter AMR previously summarized as Meters.

WATER 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	5,236,818	62,646	6,348		5,293,116	25
Services (345)	1,176,545	24,881	619		1,200,807	26
Meters (346)	0				0	27

WATER 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	589,035	7,238	1,432		594,841	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	7,002,398	94,765	8,399	0	7,088,764	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	7,002,398	94,765	8,399	0	7,088,764	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	7,002,398	94,765	8,399	0	7,088,764	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--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)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	311,659	2.90%	10,859	4
Supply Mains (316)	18,917	1.80%	475	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	330,576		11,334	
PUMPING PLANT				
Structures and Improvements (321)	267,632	3.20%	0	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	222,669	4.40%	20,987	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	15,816	4.40%	0	11
Total Pumping Plant	506,117		20,987	
WATER TREATMENT PLANT				
Structures and Improvements (331)	187,340	3.20%	11,129	12
Sand or Other Media Filtration Equipment (332)	378,808	3.33%	23,361	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	566,148		34,490	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	43,034	3.20%	1,568	16
Distribution Reservoirs and Standpipes (342)	476,931	1.90%	30,193	17
Transmission and Distribution Mains (343)	928,801	1.30%	108,177	18
Services (345)	477,303	2.90%	54,696	19
Meters (346)	8,425	5.50%	66,037 *	20
Hydrants (348)	175,209	2.20%	19,483	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	2,109,703		280,154	
GENERAL PLANT				
Structures and Improvements (390)	23,275	2.90%	1,012	23
Office Furniture and Equipment (391)	2,754	5.80%	205	24
Computer Equipment (391.1)	133,494	26.70%	38,244	25
Transportation Equipment (392)	142,694	13.30%	25,380	26
Stores Equipment (393)	4,658	5.80%	221	27
Tools, Shop and Garage Equipment (394)	107,497	5.80%	7,407	28
Laboratory Equipment (395)	528	5.80%	0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (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					322,518	4
316					19,392	5
317					0	6
	0	0	0	0	341,910	
321					267,632	7
323					0	8
325					243,656	9
326					0	10
328					15,816	11
	0	0	0	0	527,104	
331					198,469	12
332					402,169	13
333					0	14
334					0	15
	0	0	0	0	600,638	
341					44,602	16
342					507,124	17
343	9,855				1,027,123	18
345	971				531,028	19
346	6,279	783			67,400 *	20
348	2,068				192,624	21
349					0	22
	19,173	783	0	0	2,369,901	
390					24,287	23
391					2,959	24
391.1					171,738	25
392					168,074	26
393					4,879	27
394	2,479		1,514		113,939	28
395					528	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

- | |
|---|
| <p>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.</p> <p>2. If more than one depreciation rate is used, report the average rate in column (c).</p> |
|---|

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	10,810	7.50%	882	30
Communication Equipment (397)	17	15.00%	18	31
SCADA Equipment (397.1)	126,160	9.20%	13,512	32
Miscellaneous Equipment (398)	1,776	5.80%	297	33
Total General Plant	553,663		87,178	
Total accum. prov. directly assignable	4,066,207		434,143	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	4,066,207		434,143	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (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)	
396					11,692	30
397					35	31
397.1					139,672	32
398					2,073	33
	2,479	0	1,514	0	639,876	
	21,652	783	1,514	0	4,479,429	
					0	34
	21,652	783	1,514	0	4,479,429	

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

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

General footnotes

Account #346 - Meters - is comprised of the Meter and the Automated Meter Reading (AMR) Devices as follows:

Activity	Meters	Meter AMR	Total
Beg of Year	\$(78,380)	\$ 86,805	\$ 8,425
Accruals	43,151	22,886	66,037
Retirements	6,279	0	6,279
Cost of Removal	783	0	783
Salvage	0	0	0
End of Year	\$(42,291)	\$109,691	\$ 67,400

If End of Year Balance is less than zero, please explain.

Account #346 - Meters - Due to the large number of meter exchanges done during the Automated Meter Reading (AMR) implementation, costs of removing and retiring meters early resulted in a negative accumulated depreciation balance. This negative balance will be offset by future Meter and Meter AMR depreciation.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--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)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	612,092	1.30%	68,445	18
Services (345)	308,690	2.90%	34,472	19
Meters (346)	0	0.00%		20
Hydrants (348)	120,586	2.20%	13,023	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,041,368		115,940	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (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
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343	6,348				674,189	18
345	619				342,543	19
346					0	20
348	1,432				132,177	21
349					0	22
	8,399	0	0	0	1,148,909	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--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)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	1,041,368		115,940	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	1,041,368		115,940	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (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)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	8,399	0	0	0	1,148,909	
					0	34
	8,399	0	0	0	1,148,909	

SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			35,517	35,517	1
February			32,710	32,710	2
March			34,536	34,536	3
April			33,939	33,939	4
May			38,043	38,043	5
June			34,238	34,238	6
July			38,634	38,634	7
August			37,825	37,825	8
September			34,348	34,348	9
October			39,458	39,458	10
November			34,093	34,093	11
December			37,362	37,362	12
Total annual pumpage	0	0	430,703	430,703	

WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	430,703	2
Less: Gallons (000's) used in the treatment process:	21,504	3
Subtotal: Gallons (000's) entering distribution system:	409,199	4
Less: Gallons (000's) sold (Revenue Water):	345,203	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	63,996	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	6,480	8
Gallons (000's) used for fire protection:	3,000	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	9,250	11
Subtotal Authorized System Uses:	18,730	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	19,950	14
Gallons (000's) lost due to service leaks or breaks:	950	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	24,366	18
Subtotal Water Losses:	45,266	19
Percentage of water entering distribution system sold:	84%	20
Percentage of Real and Apparent Losses:	11%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,308	29
Date of maximum: 07/24/2010		30
Cause of maximum: Increase customer use and watermain break.		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	735	33
Date of minimum: 08/01/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,345,004	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	20	40
Number of service breaks repaired this year:	7	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	14,000	43
Outside municipality?		44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
101 RIVER STREET, KAUKAUNA	#9	620	18	1,872,000	Yes	1
1020 BLACKWELL ST, KAUKAUNA	#8	700	15	756,000	Yes	2
308 ELM STREET, KAUKAUNA	#4	726	10	864,000	Yes	3
408 W. 10TH STREET, KAUKAUNA	#10	660	10	756,000	Yes	4
505 DODGE STREET, KAUKAUNA	#5	524	12	360,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 BOOSTER	#10 WELL	#2 BOOSTER	1
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	LAYNE NW	GOULDS	LAYNE NW	5
Year Installed	1998	2005	1998	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	540	1,200	8
Pump Motor or Standby Engine Mfr	US	HITACHI	US	9
Year Installed	1998	2005	1998	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	100	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3 BOOSTER	#4 WELL	#5 WELL	15
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	16
Purpose	B	P	P	17
Destination	D	R	R	18
Pump Manufacturer	LAYNE NW	GRUNDFOS	GRUNDFOS	19
Year Installed	1967	2007	2008	20
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	21
Actual Capacity (gpm)	2,000	600	380	22
Pump Motor or Standby Engine Mfr	CONTINENTAL	FRANKLIN	FRANKLIN	23
Year Installed	1967	2007	2008	24
Type	PROPANE	ELECTRIC	ELECTRIC	25
Horsepower	150	60	50	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#6 BOOSTER	#7 BOOSTER	#8 WELL	1
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	GOULDS	PEERLESS	GRUNDFOS	5
Year Installed	1991	1999	2008	6
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	700	550	600	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	FRANKLIN	9 10
Year Installed	1985	2007	2008	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	50	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#9 WELL			15
Location	KAUKAUNA			16
Purpose	P			17
Destination	T			18
Pump Manufacturer	AMERICAN TURBINE			19
Year Installed	2008			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	1,300			22
Pump Motor or Standby Engine Mfr	GE			23 24
Year Installed	2008			25
Type	ELECTRIC			26
Horsepower	200			27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	ANN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1901	1940	1999	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	50	50	155	6
Total capacity in gallons (actual)	284,000	295,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0999	1.8997	0.8999	12
Is a corrosion control chemical used (yes, no)?	Y	Y	N	13
Is water fluoridated (yes, no)?	N	N	N	14
Footnotes				15

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	INDUSTRIAL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1974		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	155		6
Total capacity in gallons (actual)	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
Footnotes			15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	4.000	2,235			(321)	1,914	* 1
P	D	4.000	32			(4)	28	* 2
M	D	6.000	126,180		4,060	47	122,167	* 3
M	T	6.000	3,959			(1,597)	2,362	* 4
P	D	6.000	13,875	281		514	14,670	* 5
M	D	8.000	41,930		85	(4,336)	37,509	* 6
M	T	8.000	2,772			1,019	3,791	* 7
P	D	8.000	121,412	5,162		3,319	129,893	* 8
M	D	10.000	35,445		105	(4,236)	31,104	* 9
P	D	10.000	19,808	23		4,247	24,078	* 10
M	D	12.000	38,401		320	(7,725)	30,356	* 11
M	T	12.000	0			374	374	* 12
P	D	12.000	93,145	317		7,668	101,130	* 13
P	T	12.000	0			5	5	* 14
M	D	14.000	64				64	15
M	D	16.000	11,452			(8,164)	3,288	* 16
M	T	16.000	0			7,372	7,372	* 17
P	D	16.000	60				60	18
P	T	16.000	0			731	731	19
Total Within Municipality			510,770	5,783	4,570	(1,087)	510,896	
Total Utility			510,770	5,783	4,570	(1,087)	510,896	

WATER MAINS

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

The Utility does not normally construct new water main. Developers pay for construction of all main extensions. The Utility, however, does reimburse the developers for oversizing.

The Utility also contracts on an ongoing basis for main relays performed in conjunction with the City of Kaukauna Public Works Department (Sewer). The Utility finances these projects by debt issuance or the Utility's earnings.

Explain all reported Adjustments.

KU implemented a new GIS System. Implementation included a system inventory to populate the GIS database. Schedule W-19 was adjusted to reflect the inventoried data.

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	1,129		4		1,125		1
M	1.000	2,164		14		2,150		2
P	1.000	2,432	80	6		2,506	40	3
M	1.250	25			(25)	0		* 4
P	1.250				8	8		* 5
P	1.500				26	26		* 6
M	1.500	44			(28)	16		* 7
P	2.000		1		40	41		* 8
M	2.000	65			(42)	23		* 9
M	4.000	19			(12)	7		* 10
P	4.000				13	13		* 11
P	6.000				6	6		* 12
M	6.000	8			(4)	4		* 13
P	8.000				39	39		* 14
M	8.000	1			1	2		* 15
M	10.000				1	1		* 16
P	10.000				4	4		* 17
Total Utility		5,887	81	24	27	5,971	40	

WATER SERVICES

Water Services (Page W-22)

Explain all reported Adjustments.

KU implemented a new GIS System. Implementation included a system inventory to populate the GIS database. Schedule W-22 was adjusted to reflect the inventoried data.

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

For services installed by the developers, the basis for recording the cost is either an amount supplied by the developers or a composite of costs quoted on similar projects. These costs are the responsibility of the developers.

For services installed by the Utility, or Utility contractor, as part of a relay project, costs are financed by debt issuance or the Utility's earnings.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,055	60	28		6087	25	1
0.750	1				1	0	2
1.000	106				106	5	3
1.500	56	1	1		56	17	4
2.000	40		1		39	15	5
3.000	20	1	1		20	3	6
4.000	6				6	0	7
6.000	4				4	3	8
8.000	1				1	1	9
12.000	1				1	1	10
Total:	6,290	62	31	0	6321	70	

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

METERS (cont.)

4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter- Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	5,709	308	3	2	14	51	6087	1
0.750	0	1	0	0	0	0	1	2
1.000	11	76	4	10	3	2	106	3
1.500	0	45	4	3	2	2	56	4
2.000	0	23	6	4	2	4	39	5
3.000	0	10	2	5	0	3	20	6
4.000	0	2	0	4	0	0	6	7
6.000	0	0	1	0	3	0	4	8
8.000	0	0	0	0	1	0	1	9
12.000	0	0	0	0	1	0	1	10
Total:	5,720	465	20	28	26	62	6321	

METERS

Meters (Page W-23)

Explain program for replacing or testing meters 1" or smaller.

Currently meters 1" or smaller are being tested every 20 years. The utility implemented an AMR system which required the removal of the majority of the meters. This project began in 2005 and was completed in 2007.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.
These meters are tested yearly.

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	908	15	11		912	2
Total Fire Hydrants	908	15	11	0	912	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	921	*
Number of distribution system valves end of year:	2,466	
Number of distribution valves operated during year:	966	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-25)

General footnotes

During 2010, less than half the valves were operated due to workload issues. A greater emphasis on valve operation will be implemented in 2011.

LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	6	Well #10	Turbine	6/7/2010	1
Station Meter	6	Well #5	Turbine	6/7/2010	2
Station Meter	6	Well #8	Turbine	6/7/2010	3
Station Meter	8	Well #4	Turbine	6/7/2010	4
Station Meter	12	Well #9	Turbine	6/7/2010	5
					6

WATER CUSTOMERS SERVED

Number of metered single service accounts in each city, village and town supplied directly with service by reporting utility at end of year. Do not include Fire Protection.

Location (a)	Customers End of Year (b)
Outagamie County	
Cities	
KAUKAUNA	6,234
Total Cities:	6,234
Total Outagamie County:	6,234
Total Company:	6,234

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Return on Net Investment - This amount represents the sewer's portion of the calculated return on the Water Meters and Water AMR (ERTS). This is calculated as part of the joint meter allocation.

Water Operation & Maintenance Expenses (Page W-05)

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 #663 - Meter Expenses - Decrease is due to a greater amount of labor time being charged to the backwashing surveys. Due to the number of surveys required each year, this account should remain reduced in the future. The Water Meter Tech is responsible for those surveys.

Account #665 - Miscellaneous Expenses - Increase from prior year is due to an increase in training and safety costs, including uniforms.

Account #673 - Maintenance of Mains - Decrease from prior year is due to a decrease in the severity of main breaks in 2010.

Account #923 - Outside Services- Decrease from prior year is due to a decrease in the utilization of outside services. This includes allocating outside computer services to the computer maintenance account.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

Account #346 - Meters - is comprised of the Meter and Automated Meter Reading (AMR) Devices as follows:

Activity	Meters	Meter AMR	Total
Beg of Year	\$ 808,530	\$ 385,185	\$ 1,193,715
Adjustment	(25,504)	25,504	-0-
Additions	9,361	10,856	20,217
Retirements	6,279	-0-	6,279
End of Year	\$ 786,108	\$ 421,545	\$ 1,207,653

* The adjustment is for Meter AMR previously summarized as Meters.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

General footnotes

Account #346 - Meters - is comprised of the Meter and the Automated Meter Reading (AMR) Devices as follows:

Activity	Meters	Meter AMR	Total
Beg of Year	\$(78,380)	\$ 86,805	\$ 8,425
Accruals	43,151	22,886	66,037
Retirements	6,279	0	6,279
Cost of Removal	783	0	783
Salvage	0	0	0
End of Year	\$(42,291)	\$109,691	\$ 67,400

WATER OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

If End of Year Balance is less than zero, please explain.

Account #346 - Meters - Due to the large number of meter exchanges done during the Automated Meter Reading (AMR) implementation, costs of removing and retiring meters early resulted in a negative accumulated depreciation balance. This negative balance will be offset by future Meter and Meter AMR depreciation.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

The Utility does not normally construct new water main. Developers pay for construction of all main extensions. The Utility, however, does reimburse the developers for oversizing.

The Utility also contracts on an ongoing basis for main relays performed in conjunction with the City of Kaukauna Public Works Department (Sewer). The Utility finances these projects by debt issuance or the Utility's earnings.

Explain all reported Adjustments.

KU implemented a new GIS System. Implementation included a system inventory to populate the GIS database. Schedule W-19 was adjusted to reflect the inventoried data.

Water Services (Page W-22)

Explain all reported Adjustments.

KU implemented a new GIS System. Implementation included a system inventory to populate the GIS database. Schedule W-22 was adjusted to reflect the inventoried data.

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

For services installed by the developers, the basis for recording the cost is either an amount supplied by the developers or a composite of costs quoted on similar projects. These costs are the responsibility of the developers.

For services installed by the Utility, or Utility contractor, as part of a relay project, costs are financed by debt issuance or the Utility's earnings.

Meters (Page W-23)

Explain program for replacing or testing meters 1" or smaller.

Currently meters 1" or smaller are being tested every 20 years. The utility implemented an AMR system which required the removal of the majority of the meters. This project began in 2005 and was completed in 2007.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

These meters are tested yearly.

Hydrants and Distribution System Valves (Page W-25)

General footnotes

During 2010, less than half the valves were operated due to workload issues. A greater emphasis on valve operation will be implemented in 2011.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	57,114,804	52,964,667	* 1
Total Sales of Electricity	57,114,804	52,964,667	
Other Operating Revenues			
Forfeited Discounts (450)	67,996	49,036	* 2
Miscellaneous Service Revenues (451)	20,815	17,335	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	201,149	189,721	5
Interdepartmental Rents (455)	9,702	9,702	6
Other Electric Revenues (456)	14,974	3,508	* 7
Total Other Operating Revenues	314,636	269,302	
Total Operating Revenues	57,429,440	53,233,969	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	45,494,295	42,249,900	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	1,385,716	1,358,959	10
Customer Accounts Expenses (901-905)	480,580	442,572	11
Customer Service and Information Expenses (906)	116,896	116,896	12
Sales Expenses (911-916)	19,744	31,984	13
Administrative and General Expenses (920-932)	2,309,900	2,411,028	14
Total Operation and Maintenance Expenses	49,807,131	46,611,339	
Other Expenses			
Depreciation Expense (403)	2,483,023	2,234,938	15
Amortization Expense (404-407)		0	16
Taxes (408)	2,180,151	2,050,578	17
Total Other Expenses	4,663,174	4,285,516	
Total Operating Expenses	54,470,305	50,896,855	
NET OPERATING INCOME	2,959,135	2,337,114	

ELECTRIC OPERATING REVENUES & EXPENSES

Electric Operating Revenues & Expenses (Page E-01)

General footnotes

Account #445 - Other Sales to Public Authority - Increase from prior years is due to an increase in the number of Public Authority customers. This includes the proper reclassification of customers from other revenue categories.

Account #447 - Sales for Resale - Increase from 2009 is due to the addition of the Kimberly Hydro Facility in 2010. By contract, WPPI purchases all the output from the John Street and Kimberly Hydros. This revenue is accounted for as Sales for Resale.

Account #448 - Interdepartmental Sales - Increase is due to the increase in Interdepartmental customers. This includes adding customers that were not being properly metered in the past (Gas Turbine) and the proper reclassification of customers from other revenue categories.

Account #450 - Forfeited Discounts - Increase from 2009 is due to the increase in delinquent accounts. This includes a large power customer that elected to pay their monthly bill in January 2011 when it was actually due in December 2010.

Account #456 - Other Electric Revenues - Increase is due to an increase in charges to phone and cable for joint trenching.

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 all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
NONE		1
Customer late payment charges	67,996	2
Other (specify):		
Total Forfeited Discounts (450)	67,996	
Miscellaneous Service Revenues (451):		
TEMPORARY SERVICE FEES	2,550	3
RECONNECTION AND NSF CHARGES	17,425	4
NEUTRAL ISOLATOR FEES	840	5
Total Miscellaneous Service Revenues (451)	20,815	
Sales of Water and Water Power (453):		
NONE		6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	196,149	7
WPPI ISLAND STREET PEAKER PLAND LAND RENT	5,000	8
Total Rent from Electric Property (454)	201,149	
Interdepartmental Rents (455):		
RENT FROM WATER UTILITY	9,702	9
Total Interdepartmental Rents (455)	9,702	
Other Electric Revenues (456):		
JOINT TRENCHING	10,992	10
SALES TAX DISCOUNT	3,982	11
Total Other Electric Revenues (456)	14,974	

OTHER OPERATING REVENUES (ELECTRIC)

Other Operating Revenues (Electric) (Page E-02)

General footnotes

Account #456 - Other Electric Revenues - Increase is due to an increase in charges to phone and cable for joint trenching.

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)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
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
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	94,092	88,707	14
Water for Power (536)	1,894	0	15
Hydraulic Expenses (537)	114,460	93,578	16
Electric Expenses (538)	180,582	123,521	17
Miscellaneous Hydraulic Power Generation Expenses (539)	181,391	212,517	18
Rents (540)	0	0	19
Maintenance Supervision and Engineering (541)	56,649	54,277	20
Maintenance of Structures (542)	59,443	10,213	21
Maintenance of Reservoirs, Dams and Waterways (543)	109,638	123,403	22
Maintenance of Electric Plant (544)	157,680	669,590	23
Maintenance of Miscellaneous Hydraulic Plant (545)	63,478	63,935	24
Total Hydraulic Power Generation Expenses	1,019,307	1,439,741	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)	7,062	6,690	25
Fuel (547)	0	0	26
Generation Expenses (548)	36,110	12,653	27
Miscellaneous Other Power Generation Expenses (549)	0	0	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	7,064	6,690	30
Maintenance of Structures (552)	0	0	31
Maintenance of Generating and Electric Plant (553)	11,530	5,899	32

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)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	0	33
Total Other Power Generation Expenses	61,766	31,932	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	44,103,822	40,478,629	34
System Control and Load Dispatching (556)	309,400	299,598	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	44,413,222	40,778,227	
Total Power Production Expenses	45,494,295	42,249,900	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)		0	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	250,957	243,174	50
Load Dispatching (581)	98,782	95,010	51
Station Expenses (582)	39,579	34,026	52
Overhead Line Expenses (583)	51,628	33,608	53
Underground Line Expenses (584)	15,263	24,237	54
Street Lighting and Signal System Expenses (585)	2,736	4,245	55
Meter Expenses (586)	98,063	123,850	56
Customer Installations Expenses (587)	0	0	57
Miscellaneous Distribution Expenses (588)	291,107	314,667	58
Rents (589)	0	0	59
Maintenance Supervision and Engineering (590)	47,224	49,208	60
Maintenance of Structures (591)	9	1,693	61
Maintenance of Station Equipment (592)	92,161	98,570	62
Maintenance of Overhead Lines (593)	302,296	266,550	63

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)	
DISTRIBUTION EXPENSES			
Maintenance of Underground Lines (594)	67,379	41,114	64
Maintenance of Line Transformers (595)	9,680	7,703	65
Maintenance of Street Lighting and Signal Systems (596)	18,852	21,256	66
Maintenance of Meters (597)	0	0	67
Maintenance of Miscellaneous Distribution Plant (598)	0	48	68
Total Distribution Expenses	1,385,716	1,358,959	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	62,344	60,657	69
Meter Reading Expenses (902)	56,356	56,152	70
Customer Records and Collection Expenses (903)	274,797	289,338	71
Uncollectible Accounts (904)	87,083	36,425	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
Customer Service and Information Expenses (906)	116,896	116,896	74
Total Customer Accounts Expenses	597,476	559,468	
SALES EXPENSES			
Supervision (911)	0	0	75
Demonstrating and Selling Expenses (912)	0	0	76
Advertising Expenses (913)	19,744	31,984	77
Miscellaneous Sales Expenses (916)	0	0	78
Total Sales Expenses	19,744	31,984	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	391,510	330,363	79
Office Supplies and Expenses (921)	81,031	96,557	80
Administrative Expenses Transferred -- Credit (922)	24,838	23,601	81
Outside Services Employed (923)	46,457	91,223	82
Property Insurance (924)	90,618	121,611	83
Injuries and Damages (925)	96,586	165,665	84
Employee Pensions and Benefits (926)	1,289,467	1,266,523	85
Regulatory Commission Expenses (928)	9,433	0	86
Duplicate Charges -- Credit (929)	0	0	87
Miscellaneous General Expenses (930)	76,617	104,281	88
Rents (931)	0	0	89
Maintenance of General Plant (932)	253,019	258,406	90
Total Administrative and General Expenses	2,309,900	2,411,028	
Total Operation and Maintenance Expenses	49,807,131	46,611,339	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

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 #537 - Hydraulic Expenses - Increase is due to the addition of the Kimberly Hydr Facility as well as an increase in the amount of weeds during the summer. Additional labor time was required to remove the weeds from the gates including working extended hours and weekend hours.

Account #538 - Electric Expenses - Increase is due to the addition of the Kimberly Hydr Facility. Additional labor time was allocated to the Kimberly Hydro Facility as staff became acquainted with the operations of the new hydro.

Account #539 - Miscellaneous Power Generation Expenses - Decrease is due to a greater allocation of labor time to Account #537 and Account #538.

Account #542 - Maintenance of Structures - Increase is due a roof replacement/repairs at the Little Chute Plant (\$32,980) and miscellaneous repairs to the John Street Plant.

Account #544 - Maintenance of Electric Plant - Decrease is due to a major rewind project at the Little Chute Hydro Plant that was completed in 2009. This expense did not recur in 2010.

Account #548 - Generation Expenses - Increase is due to a greater allocation of electric usage at the Gas Turbine while it was being repaired and maintained in 2010.

Account #583 - Overhead Line Expenses - Increase is due to the increase in labor hours and related costs installing overhead line transformers in 2010. There was a corresponding decrease in Account #584 (Underground Line Expense).

Account #586 - Meter Expenses - In 2010 there was an increase in the capitalization of Meter Technician labor costs due to the increase in the purchase and retirement of the electric meters. As meters are received/retired the labor costs associated with the installation/retirement of the meter is charged to plant/accumulated depreciation from this account.

Account #593 - Maintenance of Overhead Lines - Increase is due to a greater allocation of time and resources to maintain existing overhead lines in the City of Kaukauna. There was more of an emphasis on overhead maintenance in 2010.

Account #594 - Maintenance of Underground Lines - Increase is due to a greater allocation of labor and efforts maintaining the underground lines in 2010.

Account #904 - Uncollectible Accounts - Decrease in 2009 is due to using the Tax Intercept Program (TIP). This program resulted in payment on accounts previously written off as uncollectible. This decrease did not recur in 2010 and the balances written-off increased.

Account #913 - Advertising Expenses - This account includes KU's effort to promote the utility to the public. This includes active community involvement. In 2009 and 2010 the Energy Conservation Program is included in Account #906. In 2010 there was less spent promoting the utility to the public because many of these costs cannot be recovered by the electric rates.

Account #920 - Increase from 2009 is due to the reallocation of administrative time in 2010 as well as the addition of the Human Resources Manager in April 2009. Also, some administrative staff received a one-time pay-out for unused vacation time.

Account #921 - Office Supplies - Decrease from the prior year is due to a reduction in the amount of office supplies inventoried. Last year a greater amount of office supplies were purchased to maintain the larger inventory.

Account #923 - Outside Services Employed - Decrease is due to allocating the costs of the outside consultant hired to help with the day-to-day operations of the IT Department to more specific accounts.

Account #924 - Property Insurance - Decrease is due to a \$22,000 dividend received from the Local Gov't Property Insurance in 2010.

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Account #925 - Injuries & Damages - Decrease from 2009 is due to a \$100,000 settlement with a large customer in 2009 for damages caused by KU. These damages were not covered by insurance. This expense did not recur in 2010.

Account #930 - Miscellaneous General Expenses - Decrease is due to a greater allocation of expenses to more specific accounts in 2010.

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		873,553	822,960	1
Social Security		213,135	204,161	2
Wisconsin Gross Receipts Tax		1,038,183	979,316	3
PSC Remainder Assessment		55,280	44,141	4
Other (specify): NONE			0	5
Total tax expense		<u>2,180,151</u>	<u>2,050,578</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (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			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.170580				3
County tax rate	mills		4.564400				4
Local tax rate	mills		8.169750				5
School tax rate	mills		8.952590				6
Voc. school tax rate	mills		1.788640				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.645960				10
Less: state credit	mills		1.393110				11
Net tax rate	mills		22.252850				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.169750				14
Combined School Tax Rate	mills		10.741230				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.910980				17
Total Tax Rate	mills		23.645960				18
Ratio of Local and School Tax to Total	dec.		0.799755				19
Total tax net of state credit	mills		22.252850				20
Net Local and School Tax Rate	mills		17.796833				21
Utility Plant, Jan. 1	\$	87,044,079	87,044,079				22
Materials & Supplies	\$	1,545,399	1,545,399				23
Subtotal	\$	88,589,478	88,589,478				24
Less: Plant Outside Limits	\$	39,287,793	39,287,793				25
Taxable Assets	\$	49,301,685	49,301,685				26
Assessment Ratio	dec.		0.995600				27
Assessed Value	\$	49,084,758	49,084,758				28
Net Local & School Rate	mills		17.796833				29
Tax Equiv. Computed for Current Year	\$	873,553	873,553				30
Tax Equivalent per 1994 PSC Report	\$	451,463					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	873,553					34
Footnotes							35

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	937,886	10,000			947,886	11
Structures and Improvements (331)	5,667,294	1,063,340			6,730,634	* 12
Reservoirs, Dams and Waterways (332)	8,741,856	184,645			8,926,501	* 13
Water Wheels, Turbines and Generators (333)	7,553,657	2,196,876			9,750,533	* 14
Accessory Electric Equipment (334)	3,233,316	2,753,122			5,986,438	* 15
Miscellaneous Power Plant Equipment (335)	190,334	112,062			302,396	* 16
Roads, Railroads and Bridges (336)	432,172				432,172	17
Total Hydraulic Production Plant	26,756,515	6,320,045	0	0	33,076,560	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	27,532				27,532	18
Structures and Improvements (341)	149,538				149,538	19
Fuel Holders, Producers and Accessories (342)	183,462				183,462	20
Prime Movers (343)	971,770				971,770	21
Generators (344)	459,072				459,072	22
Accessory Electric Equipment (345)	316,480	162,333			478,813	* 23
Miscellaneous Power Plant Equipment (346)	12,504				12,504	24
Total Other Production Plant	2,120,358	162,333	0	0	2,282,691	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27
Towers and Fixtures (354)	0				0	28

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	225,360				225,360	34
Structures and Improvements (361)	83,295				83,295	35
Station Equipment (362)	10,330,828				10,330,828	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	3,966,016	533,173	18,786		4,480,403	38
Overhead Conductors and Devices (365)	3,717,766	424,830	20,815		4,121,781	39
Underground Conduit (366)	529,819	51,010	213		580,616	40
Underground Conductors and Devices (367)	3,946,269	362,093	6,785		4,301,577	41
Line Transformers (368)	5,232,985	219,398	72,405		5,379,978	42
Services (369)	1,955,166	89,564	2,704		2,042,026	43
Meters (370)	1,895,008	84,674	27,062		1,952,620	44
Installations on Customers' Premises (371)	121,518	2,507	116		123,909	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	1,479,917	42,817	8,645		1,514,089	47
Total Distribution Plant	33,483,947	1,810,066	157,531	0	35,136,482	
GENERAL PLANT						
Land and Land Rights (389)	629,514				629,514	48
Structures and Improvements (390)	9,371,818				9,371,818	49
Office Furniture and Equipment (391)	328,667				328,667	50
Computer Equipment (391.1)	1,545,058	12,551			1,557,609	51
Transportation Equipment (392)	1,466,338	86,871	52,864		1,500,345	52
Stores Equipment (393)	122,896				122,896	53
Tools, Shop and Garage Equipment (394)	647,576	27,734			675,310	54
Laboratory Equipment (395)	56,427				56,427	55
Power Operated Equipment (396)	239,352				239,352	56
Communication Equipment (397)	517,084	50,756	53,220		514,620	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	22,121				22,121	59

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

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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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	14,946,851	177,912	106,084	0	15,018,679	
Total utility plant in service directly assignable	77,307,671	8,470,356	263,615	0	85,514,412	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	77,307,671	8,470,356	263,615	0	85,514,412	

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

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

General footnotes

Account #397 - Communication Equipment - This account is comprised of regular communication equipment and the installation of fiber and related equipment as follows:

Activity	Comm Equip	Comm Equip (Fiber)	Total
Beg of Year	\$ 183,689	\$ 333,395	\$ 517,084
Additions	37,630	13,126	50,756
Retirements	53,220	0	53,220
End of Year	\$ 168,099	\$ 346,521	\$ 514,620

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

Account #331 - Structures & Improvements - In 2010, KU purchased the Kimberly Hydro Facility from NewPage. This addition represents the structures included with that purchase (\$1,063,340)

Account #332 - Dams and Waterways - The Kimberly Hydro purchase included a hydraulic gate system and dam flashboard system (\$184,645).

Account #333 - Water Wheels, Turbines and Generators - In 2010, KU purchased the Kimberly Hydro Facility from NewPage. This addition represents the hydro generators included with that purchase (\$2,184,660).

Account #334 - Accessory Electric Equipment - In 2010, KU purchased the Kimberly Hydro Facility from NewPage. This addition represents the hydro generators included with that purchase. A large portion of this addition (\$2,622,478) represents the ancillary equipment including the controls. KU also updated all the controls at the Rapide Croche Plant (\$106,562).

Account #335 - Misc Power Plant Equip - A crane was included as part of the Kimberly Hydro Plant purchase.

Account #345 - Accessory Electric Equipment - The controls were upgraded at the Gas Turbine (\$162,333).

Account #368 - Transformers - A large number of older transformers were replaced in 2010.

Other Accounts - Due to the large number of work orders processed on an annual basis, the schedule of significant plant additions and retirements for all accounts is not provided. The work order information can be furnished on EXCEL spreadsheets upon request.

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	0	0	0	0	0	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	0				0	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	0				0	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	0	0	0	0	0	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	1,513,804	18,834	7,171		1,525,467	38
Overhead Conductors and Devices (365)	1,440,263	10,663	8,064		1,442,862	39
Underground Conduit (366)	462,425	14,734	186		476,973	40
Underground Conductors and Devices (367)	2,639,463	81,834	4,538		2,716,759	41
Line Transformers (368)	95,947	5,229			101,176	42
Services (369)	678,222	2,961	938		680,245	43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	134,066	590	783		133,873	47
Total Distribution Plant	6,964,190	134,845	21,680	0	7,077,355	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	97,349				97,349	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	97,349	0	0	0	97,349	
Total utility plant in service directly assignable	7,061,539	134,845	21,680	0	7,174,704	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	7,061,539	134,845	21,680	0	7,174,704	

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)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	3,051,926	1.72%	106,622	7
Reservoirs, Dams and Waterways (332)	2,531,967	1.92%	169,616	8
Water Wheels, Turbines and Generators (333)	3,603,975	1.85%	160,064	9
Accessory Electric Equipment (334)	1,643,307	4.17%	192,232	10
Miscellaneous Power Plant Equipment (335)	138,014	3.33%	8,205	11
Roads, Railroads and Bridges (336)	197,462	4.00%	17,287	12
Total Hydraulic Production Plant	11,166,651		654,026	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	106,454	2.08%	3,110	13
Fuel Holders, Producers and Accessories (342)	69,926	3.03%	5,559	14
Prime Movers (343)	1,101,448	3.03%		15
Generators (344)	459,072	3.03%		16
Accessory Electric Equipment (345)	245,542	3.03%	12,049	17
Miscellaneous Power Plant Equipment (346)	12,504	4.00%		18
Total Other Production Plant	1,994,946		20,718	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	83,295	3.23%		27
Station Equipment (362)	5,503,700	3.23%	333,686	28
Storage Battery Equipment (363)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					3,158,548	7
332					2,701,583	8
333					3,764,039	9
334					1,835,539	10
335					146,219	11
336					214,749	12
	0	0	0	0	11,820,677	
341					109,564	13
342					75,485	14
343					1,101,448	15
344					459,072	16
345					257,591	17
346					12,504	18
	0	0	0	0	2,015,664	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					83,295	27
362					5,837,386	28
363					0	29

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)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	1,613,787	4.07%	171,885	30
Overhead Conductors and Devices (365)	1,751,096	4.00%	156,791	31
Underground Conduit (366)	101,042	2.50%	13,880	32
Underground Conductors and Devices (367)	1,288,866	3.67%	151,348	33
Line Transformers (368)	2,045,675	3.33%	176,706	34
Services (369)	975,560	4.38%	87,539	35
Meters (370)	(272,928)	3.70%	71,181	36
Installations on Customers' Premises (371)	111,354	5.50%	6,749	37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	908,439	4.78%	71,557	39
Total Distribution Plant	14,109,886		1,241,322	
GENERAL PLANT				
Structures and Improvements (390)	1,084,146	2.56%	239,919	40
Office Furniture and Equipment (391)	36,195	6.25%	20,542	41
Computer Equipment (391.1)	894,603	14.29%	221,686	42
Transportation Equipment (392)	1,047,308	10.00%	92,769	43
Stores Equipment (393)	45,918	4.55%	5,592	44
Tools, Shop and Garage Equipment (394)	470,057	6.67%	44,118	* 45
Laboratory Equipment (395)	54,725	4.55%	1,702	46
Power Operated Equipment (396)	176,363	10.00%	18,625	47
Communication Equipment (397)	245,247	10.00%	31,187	* 48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	13,554	10.00%	2,210	50
Total General Plant	4,068,116		678,350	
Total accum. prov. directly assignable	31,339,599		2,594,416	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	31,339,599		2,594,416	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	31,339,599		2,594,416	

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)	
364	18,786	52,256	4,063		1,718,693	30
365	20,815	25,625	9,030		1,870,477	31
366	213	191			114,518	32
367	6,785	8,583	65		1,424,911	33
368	72,405	15,996	11,007		2,144,987	34
369	2,704	3,397			1,056,998	35
370	27,062	9,007			(237,816)	36
371	116	16			117,971	37
372					0	38
373	8,645	9,403	69		962,017	39
	157,531	124,474	24,234	0	15,093,437	
390					1,324,065	40
391					56,737	41
391.1					1,116,289	42
392	52,864		13,060		1,100,273	43
393					51,510	44
394			75		514,250 *	45
395					56,427	46
396					194,988	47
397	53,220		350		223,564 *	48
397.1					0	49
398					15,764	50
	106,084	0	13,485	0	4,653,867	
	263,615	124,474	37,719	0	33,583,645	
					0	51
	263,615	124,474	37,719	0	33,583,645	
399					0	52
	0	0	0	0	0	
	263,615	124,474	37,719	0	33,583,645	

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

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-09)

General footnotes

Account #397 - Communication Equipment - This account is comprised of regular communication equipment and the installation of fiber and related equipment as follows:

Activity	Comm Equip	Comm Equip (Fiber)	Total
Beg of Year	\$ 175,823	\$ 69,424	\$ 245,247
Accruals	17,589	13,598	31,187
Retirements	53,220	0	53,220
Cost of Removal	0	0	0
Salvage	0	350	350
End of Year	\$ 140,192	\$ 83,372	\$ 223,564

If End of Year Balance is less than zero, please explain.

Account #370 - Meters - Kaukauna Utilities began an Automated Meter Reading (AMR) System meter exchange in 2004. The utility completed the majority of this project in 2008. The less than zero balance in this account represents the costs of removing the old meters reported in previous years. Once the project is completed, the depreciation of the new meters will eliminate the less than zero balance.

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

Account #343 - Prime Movers - In 2003, the Diesels taken out of service were sold. Proceeds from the sale (net of removal costs) were recorded as salvage. The affect of this transaction caused the balance in Accumulated Depreciation to exceed the remaining plant balance. Because KU still has the Gas Turbine, a balance still remains in Account #343. Further depreciation to this account will not be accrued until the Gas Turbine is removed from service. Once the Gas Turbine is removed from service further analysis of the Accumulated Depreciation account will be completed to determine whether a gain on disposal of plant needs to be booked.

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

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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)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0	0.00%	1
Boiler Plant Equipment (312)	0	0.00%	2
Engines and Engine Driven Generators (313)	0	0.00%	3
Turbogenerator Units (314)	0	0.00%	4
Accessory Electric Equipment (315)	0	0.00%	5
Miscellaneous Power Plant Equipment (316)	0	0.00%	6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0	0.00%	7
Reservoirs, Dams and Waterways (332)	0	0.00%	8
Water Wheels, Turbines and Generators (333)	0	0.00%	9
Accessory Electric Equipment (334)	0	0.00%	10
Miscellaneous Power Plant Equipment (335)	0	0.00%	11
Roads, Railroads and Bridges (336)	0	0.00%	12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0	0.00%	13
Fuel Holders, Producers and Accessories (342)	0	0.00%	14
Prime Movers (343)	0	0.00%	15
Generators (344)	0	0.00%	16
Accessory Electric Equipment (345)	0	0.00%	17
Miscellaneous Power Plant Equipment (346)	0	0.00%	18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0	0.00%	19
Station Equipment (353)	0	0.00%	20
Towers and Fixtures (354)	0	0.00%	21
Poles and Fixtures (355)	0	0.00%	22
Overhead Conductors and Devices (356)	0	0.00%	23
Underground Conduit (357)	0	0.00%	24
Underground Conductors and Devices (358)	0	0.00%	25
Roads and Trails (359)	0	0.00%	26
Total Transmission Plant	0		0
DISTRIBUTION PLANT			
Structures and Improvements (361)	0	0.00%	27
Station Equipment (362)	0	0.00%	28
Storage Battery Equipment (363)	0	0.00%	29

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
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					0	27
362					0	28
363					0	29

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)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	869,724	4.07%	61,849	30
Overhead Conductors and Devices (365)	906,718	4.00%	57,663	31
Underground Conduit (366)	87,581	2.50%	11,742	32
Underground Conductors and Devices (367)	866,125	3.67%	98,287	33
Line Transformers (368)	9,558	3.30%	3,282	34
Services (369)	500,480	4.38%	29,750	35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	30,893	4.78%	6,404	39
Total Distribution Plant	3,271,079		268,977	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	21,417	4.00%	3,894	48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	21,417		3,894	
Total accum. prov. directly assignable	3,292,496		272,871	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	3,292,496		272,871	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	3,292,496		272,871	

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)	
364	7,171	19,946			904,456	30
365	8,064	9,927			946,390	31
366	186	167			98,970	32
367	4,538	5,741			954,133	33
368					12,840	34
369	938	1,178			528,114	35
370					0	36
371					0	37
372					0	38
373	783	852			35,662	39
	21,680	37,811	0	0	3,480,565	
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					25,311	48
397.1					0	49
398					0	50
	0	0	0	0	25,311	
	21,680	37,811	0	0	3,505,876	
					0	51
	21,680	37,811	0	0	3,505,876	
399					0	52
	0	0	0	0	0	
	21,680	37,811	0	0	3,505,876	

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)			
Primary Distribution System Voltage(s) -- Urban							
Pole Lines							
2.4/4.16 kV (4kV)	0				0		1
7.2/12.5 kV (12kV)	183	3	3	(87)	96	*	2
14.4/24.9 kV (25kV)	0			12	12	*	3
Other:							
NONE	0				0		4
Underground Lines							
2.4/4.16 kV (4kV)	0				0		5
7.2/12.5 kV (12kV)	303	2	2	(208)	95	*	6
14.4/24.9 kV (25kV)	0				0		7
Other:							
NONE	0				0		8
Primary Distribution System Voltage(s) -- Rural							
Pole Lines							
2.4/4.16 kV (4kV)	0				0		9
7.2/12.5 kV (12kV)	145			(60)	85	*	10
14.4/24.9 kV (25kV)	0				0		11
Other:							
NONE	0				0		12
Underground Lines							
2.4/4.16 kV (4kV)	0				0		13
7.2/12.5 kV (12kV)	142			(106)	36	*	14
14.4/24.9 kV (25kV)	0				0		15
Other:							
NONE	0				0		16
Transmission System							
Pole Lines							
34.5 kV	0				0		17
69 kV	0				0		18
115 kV	0				0		19
138 kV	0				0		20
Other:							
NONE	0				0		21
Underground Lines							
34.5 kV	0				0		22
69 kV	0				0		23
115 kV	0				0		24
138 kV	0				0		25
Other:							
NONE	0				0		26

TRANSMISSION AND DISTRIBUTION LINES

Transmission and Distribution Lines (Page E-12)

General footnotes

KU implemented a new GIS System. Implementation included a system inventory to populate the GIS database. Schedule E-12 was adjusted to reflect the inventoried data.

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. 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
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	52	11
Nonfarm		12
Total	52	13
Total customers on rural lines at end of year	52	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	108,067	Monday	01/11/2010	10:01	63,784	1
February	02	105,754	Tuesday	02/09/2010	18:01	59,082	2
March	03	100,131	Wednesday	03/03/2010	18:01	63,018	3
April	04	103,612	Tuesday	04/06/2010	07:01	60,256	4
May	05	115,771	Monday	05/24/2010	16:01	62,266	5
June	06	115,259	Tuesday	06/22/2010	13:01	66,089	6
July	07	116,958	Wednesday	07/07/2010	16:01	71,195	7
August	08	126,983	Tuesday	08/10/2010	13:01	73,377	8
September	09	118,115	Thursday	09/02/2010	09:01	62,624	9
October	10	106,764	Monday	10/11/2010	12:01	63,692	10
November	11	104,462	Thursday	11/11/2010	09:01	60,196	11
December	12	106,049	Tuesday	12/14/2010	17:01	60,585	12
Total		1,327,925				766,164	

System Name WPPI

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

Type of Reading	Supplier

MONTHLY PEAK DEMAND AND ENERGY USAGE

Monthly Peak Demand and Energy Usage (Page E-14)

General footnotes

Prior to 2010, the "beginning peak time" reported by the utility was actually the "ending peak time" based on information supplied by KU's wholesale provider. Beginning in 2010, the "beginning peak time" reported is the actual beginning peak time.

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic	162,327	3
Internal Combustion Turbine	89	4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	162,416	7
Purchases	603,837	8
Interchanges:		
In (gross)		9
Out (gross)	89	10
Net	(89)	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	766,164	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	754,543	18
Sales For Resale	10,891	19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	765,434	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	730	27
Total Energy Losses	730	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	0.0953%	29
Total Disposition of Energy	766,164	30

SALES OF ELECTRICITY BY RATE SCHEDULE

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

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL (INSIDE CITY)	RG-1	6,436	59,892		1
RESIDENTIAL (OUTSIDE CITY)	RG-1	6,312	63,497		2
RESIDENTIAL TOD (INSIDE CITY)	RG-2	8	96		3
RESIDENTIAL TOD (OUTSIDE CITY)	RG-2	15	155		4
Total Sales for Residential Sales		12,771	123,640		
Commercial & Industrial					
PUBLIC AUTHORITY TOD (OUTSIDE CITY)	CP-1	1	305		5
SMALL POWER (INSIDE CITY)	CP-1	59	14,952		6
SMALL POWER (OUTSIDE CITY)	CP-1	76	18,523		7
SMALL POWER TOD (INSIDE CITY)	CP-1	1	845		8
SMALL POWER TOD (OUTSIDE CITY)	CP-1	2	456		9
INTERDEPARTMENTAL (INSIDE CITY)	CP-1	3	1,058		10
INTERDEPARTMENTAL TOD (INSIDE CITY)	CP-1	2	406		11
LARGE POWER TOU (INSIDE CITY)	CP-2	22	41,015		12
LARGE POWER TOU (OUTSIDE CITY)	CP-2	21	47,245		13
LARGE INDUSTRIAL POWER TOU (INSIDE CITY)	CP-3	1	126,723		14
LARGE INDUSTRIAL POWER TOU (OUTSIDE CITY)	CP-3	3	343,628		15
GENERAL SERVICE (INSIDE CITY)	GS-1	586	14,319		16
GENERAL SERVICE (OUTSIDE CITY)	GS-1	755	17,192		17
INTERDEPARTMENTAL (INSIDE CITY)	GS-1	22	735		18
INTERDEPARTMENTAL (OUTSIDE CITY)	GS-1	7	136		19
PUBLIC AUTHORITY (INSIDE CITY)	GS-1	71	886		20
PUBLIC AUTHORITY (OUTSIDE CITY)	GS-1	26	454		21
GENERAL SERVICE TOD (INSIDE CITY)	GS-2	1	19		22
GENERAL SERVICE TOD (OUTSIDE CITY)	GS-2	3	47		23
INTERDEPARTMENTAL TOD (INSIDE CITY)	GS-2	1	44		24
Total Sales for Commercial & Industrial		1,663	628,988		
Public Street & Highway Lighting					
PUBLIC STREET LIGHTS (INSIDE CITY)	MS-1	1	1,144		25
PUBLIC STREET LIGHTS (OUTSIDE CITY)	MS-1	9	771		26
Total Sales for Public Street & Highway Lighting		10	1,915		
Sales for Resale					
FIRM STANDBY AND MAINTENANCE	CP-6	1	1		27
WPPI CONTRACT - GENERATION CREDITS	NA	1	89	*	28
WPPI CONTRACT - JOHN STREET HYDRO	NA	1	2,063	*	29
WPPI CONTRACT - KIMBERLY HYDRO	NA	1	8,738	*	30
Total Sales for Sales for Resale		4	10,891		
TOTAL SALES FOR ELECTRICITY		14,448	765,434		

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		5,519,138	262,124	5,781,262	1
		5,807,328	273,385	6,080,713	2
		7,934	435	8,369	3
		12,572	653	13,225	4
0	0	11,346,972	536,597	11,883,569	
1,328	1,364	24,354	1,712	26,066	5
50,934	65,910	1,216,450	63,340	1,279,790	6
67,206	88,604	1,537,258	79,295	1,616,553	7
2,054	2,830	60,068	3,747	63,815	8
1,873	2,760	39,058	1,957	41,015	9
4,191	4,979	90,145	4,297	94,442	10
2,128	2,454	37,091	2,127	39,218	11
129,134	149,060	3,048,544	196,510	3,245,054	12
116,051	137,904	3,265,111	227,931	3,493,042	13
216,219	320,706	7,492,184	602,332	8,094,516	14
637,523	724,752	20,327,811	1,616,728	21,944,539	15
		1,329,692	60,621	1,390,313	16
		1,599,247	72,543	1,671,790	17
		68,615	2,757	71,372	18
		12,706	522	13,228	19
		85,577	3,779	89,356	20
		42,699	1,903	44,602	21
		1,634	126	1,760	22
		3,531	175	3,706	23
		3,026	201	3,227	24
1,228,641	1,501,323	40,284,801	2,942,603	43,227,404	
		195,551	4,987	200,538	25
		157,763	3,029	160,792	26
0	0	353,314	8,016	361,330	
		261,065		261,065	27
		695,886		695,886	* 28
		113,354		113,354	* 29
		572,196		572,196	* 30
0	0	1,642,501	0	1,642,501	
1,228,641	1,501,323	53,627,588	3,487,216	57,114,804	

SALES OF ELECTRICITY BY RATE SCHEDULE

Sales of Electricity by Rate Schedule (Page E-16)

General footnotes

The Sales of Electricity by Rate Schedule includes CP-6. The revenues based on these items do not include the sale of energy. The schedule would not allow for the omission of kWh when saving the schedule. One (1) kWh was entered for this item to bypass this protection.

If Rate Schedule Name is not one selected from the dropdown list, please explain.

Currently, Kaukauna Utilities has an agreement with WPPI in which WPPI reserves the rights to the output capabilities from Kaukauna's Gas Turbine. In exchange for these rights, WPPI pays Kaukauna Utilities a monthly fee. This fee is not applicable to Kaukauna's existing tariffs, so it is given a NA rate schedule.

Currently, Kaukauna Utilities has an agreement with WPPI in which WPPI purchases the generation from Kaukauna's John Street Hydro. This charge is not applicable to Kaukauna's existing tariffs, so it is given a NA rate schedule.

Currently, Kaukauna Utilities has an agreement with WPPI in which WPPI purchases the generation from Kaukauna's Kimberly Hydro. This charge is not applicable to Kaukauna's existing tariffs, so it is given a NA rate schedule.

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

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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	KAUKAUNA				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138000				4
Point of Metering	KAUKAUNA				5
Total of 12 Monthly Maximum Demands -- kW	1,111,550				6
Average load factor	74.4163%				7
Total Cost of Purchased Power	44,103,822				8
Average cost per kWh	0.0730				9
On-Peak Hours (if applicable)	07:00 to 21:00				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	18,611	31,440			12
February	18,391	29,455			13
March	19,562	28,689			14
April	18,475	27,190			15
May	17,824	30,840			16
June	21,369	31,738			17
July	21,778	36,182			18
August	23,508	36,858			19
September	19,279	29,895			20
October	18,586	30,287			21
November	18,264	27,141			22
December	20,310	28,165			23
Total kWh (000)	235,957	367,880			24
Footnotes:					25

					26	
					27	
					28	
		(d)	(e)			
Name of Vendor					29	
Point of Delivery					30	
Voltage at Which Delivered					31	
Point of Metering					32	
Type of Power Purchased (firm, dump, etc.)					33	
Total of 12 Monthly Maximum Demands -- kW					34	
Average load factor					35	
Total Cost of Purchased Power					36	
Average cost per kWh					37	
On-Peak Hours (if applicable)					38	
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
January						40
February						41
March						42
April						43
May						44
June						45
July						46
August						47
September						48
October						49
November						50
December						51
Total kWh (000)						52
Footnotes:					53	

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	162,415	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	24,400	7
Date and Hour of Such Maximum Demand	4/27/2010 17	8
Load Factor	0.7599	9
Maximum Net Generation in Any One Day	581,696	10
Date of Such Maximum	4/28/2010	11
Number of Hours Generators Operated	8,760	12
Maximum Continuous or Dependable Capacity--kW	47,695	13
Is Plant Owned or Leased?		14
Total Production Expenses	1,079,180	15
Cost per kWh of Net Generation (\$)	7	16
Monthly Net Generation --- kWh (000):		
January	13,744	17
February	11,272	18
March	14,765	19
April	14,591	20
May	13,600	21
June	12,995	22
July	13,234	23
August	13,011	24
September	13,450	25
October	14,837	26
November	14,791	27
December	12,125	28
Total kWh (000)	162,415	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)		53
Footnote		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	COMB LOCKS	GAS TURBIN	JOHN STREET	KAUK CITY PLT	1
Unit Identification	1 & 2	1	1, 2 & 3	1, 2	2
Type of Generation	HYDRO	RECIP	HYDRO	HYDRO	3
kWh Net Generation (000)	45,752	89	2,246	28,730	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?	E	M	M	M	6
60-Minute Maximum Demand--kW (est. if not meas.)	6,900	22,900	471	5,083	7
Date and Hour of Such Maximum Demand	8/9/2010 12	5/26/2010 16	5/18/2010 20	4/27/2010 20	8
Load Factor	0.7569	0.0004	0.5444	0.6452	9
Maximum Net Generation in Any One Day	161,360	95,900	10,700	121,251	10
Date of Such Maximum	11/14/2010	05/26/2010	02/18/2010	04/28/2010	11
Number of Hours Generators Operated	8,760	5	8,760	8,760	12
Maximum Continuous or Dependable Capacity--kW	6,200	22,900	325	4,800	13
Is Plant Owned or Leased?	O	O	O	O	14
Total Production Expenses	103,874	61,766	91,526	168,618	15
Cost per kWh of Net Generation (\$)	2.2704	694.0000	40.7507	5.8691	16
Monthly Net Generation --- kWh (000):					
January	3,906	9	262	3,044	17
February	3,048	36	263	2,546	18
March	4,096		244	3,328	19
April	3,872		230	3,037	20
May	3,519		211	2,744	21
June	3,444	13	108	2,746	22
July	3,939		94	2,339	23
August	3,806		165	1,757	24
September	4,109		204	1,938	25
October	4,382	17	183	1,858	26
November	4,258		103	1,835	27
December	3,373	14	179	1,558	28
Total kWh (000)	45,752	89	2,246	28,730	29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					52
Footnotes					53
					54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	KIMBERLY PLT	LITTLE CHUTE	NEW BADGER	OLD BADGER	1
Unit Identification	1,2,3	1, 2 &3	1 & 2	3 & 4	2
Type of Generation	HYDRO	HYDRO	HYDRO	HYDRO	3
kWh Net Generation (000)	8,860	23,747	20,907	16,150	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?	M	M	M	M	6
60-Minute Maximum Demand--kW (est. if not meas.)	2,088	3,468	4,000	2,443	7
Date and Hour of Such Maximum Demand	11/4/2010 15	3/31/2010 20	8/20/2010 17	7/3/2010 13	8
Load Factor	0.4844	0.7817	0.5967	0.7546	9
Maximum Net Generation in Any One Day	43,602	81,138	76,080	57,090	10
Date of Such Maximum	09/05/2010	09/02/2010	06/09/2010	07/05/2010	11
Number of Hours Generators Operated	6,570	8,760	8,760	8,760	12
Maximum Continuous or Dependable Capacity--kW	2,170	3,300	3,600	2,000	13
Is Plant Owned or Leased?	O	O	O	O	14
Total Production Expenses	132,469	110,936	116,913	91,736	15
Cost per kWh of Net Generation (\$)	14.9514	4.6716	5.5921	5.6802	16
Monthly Net Generation --- kWh (000):					
January		2,162	1,509	1,430	17
February		1,720	1,076	1,346	18
March		2,144	1,972	1,348	19
April	891	2,008	1,560	1,475	20
May	938	1,751	1,674	1,274	21
June	855	1,783	1,828	1,092	22
July	737	1,753	1,877	1,378	23
August	1,054	1,891	1,692	1,417	24
September	1,067	2,212	1,957	1,465	25
October	1,124	2,169	2,074	1,358	26
November	1,202	2,267	2,178	1,336	27
December	992	1,887	1,510	1,231	28
Total kWh (000)	8,860	23,747	20,907	16,150	29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)	0.0000				31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)	0.0000				33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)	0.0000				37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)	0.0000				42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0.0000				47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					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					51
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)	0.0000				52
Footnotes					53
					54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	APIDE CROCHE				1
Unit Identification	1,2,3,4				2
Type of Generation	HYDRO				3
kWh Net Generation (000)	15,934				4
Is Generation Metered or Estimated?	M				5
Is Exciter & Station Use Metered or Estimated?	M				6
60-Minute Maximum Demand--kW (est. if not meas.)	2,763				7
Date and Hour of Such Maximum Demand	10/4/2010 13				8
Load Factor	0.6583				9
Maximum Net Generation in Any One Day	61,198				10
Date of Such Maximum	05/05/2010				11
Number of Hours Generators Operated	8,760				12
Maximum Continuous or Dependable Capacity--kW	2,400				13
Is Plant Owned or Leased?	O				14
Total Production Expenses	201,342				15
Cost per kWh of Net Generation (\$)	12.6360				16
Monthly Net Generation --- kWh (000):					
January	1,422				17
February	1,237				18
March	1,633				19
April	1,518				20
May	1,489				21
June	1,126				22
July	1,117				23
August	1,229				24
September	498				25
October	1,672				26
November	1,612				27
December	1,381				28
Total kWh (000)	15,934				29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					53
Footnotes					54

STEAM PRODUCTION PLANTS

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

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							
Total							<u><u>0</u></u>

1

Turbine-Generators

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

INTERNAL COMBUSTION GENERATION PLANTS

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

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
GAS TURBIN	1	1969	TURBINE	GENERAL ELECTRIC	5,100	25,000	1
Total						25,000	

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.

Year Installed (h)	Voltage (kV) (i)	Generators		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)		
		kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity				
			kW (k)				kVA (l)
1969	12	89	20,000	21,176	20,000	20,000	1
Total		89	20,000	21,176	20,000	20,000	

HYDRAULIC GENERATING PLANTS

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)	
COMB LOCKS	FOX RIVER	REMOTE	TUBE		2	1,988	900	4,333				1
JOHN STREET	FOX RIVER	REMOTE	VERTICA		3	2,009	82	143				2
KAUK CITY PLT	FOX RIVER	REMOTE	VERTICA		2	1,942	139	3,300				3
KIMBERLY PLT	FOX RIVER	REMOTE	VERTICA		3	1,925	90	1,200			*	4
LITTLE CHUTE	FOX RIVER	REMOTE	VERTICA		3	1,948	112	1,660				5
NEW BADGER	FOX RIVER	REMOTE	VERTICA		2	1,928	150	2,475				6
OLD BADGER	FOX RIVER	REMOTE	HORIZON		2	1,908	180	1,515				7
RAPIDE CROCHE	FOX RIVER	REMOTE	VERTICA		4	1,925	90	800				8
Total										15,426		

HYDRAULIC GENERATING PLANTS (cont.)

Rated Head (i)	Operating Head (j)	Year Installed (k)	Generators				Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
			Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity				
					kW (n)	kVA (o)			
20	19	1,988	4	45,753	3,100	3,875	6,200	6,200	1
8	8	2,009	1	2,246	175	206	525	525	2
22	22	1,942	4	28,730	2,400	3,000	4,800	4,800	3
9	9	1,925	2	8,860	900	1,125	2,170	2,170 *	4
14	14	1,948	2	23,747	1,100	1,375	3,300	3,300	5
24	24	1,928	2	20,907	1,800	2,200	3,600	3,600	6
22	22	1,908	2	16,150	1,000	1,100	2,000	2,000	7
9	9	1,925	2	15,934	600	750	2,400	2,400	8
Total				162,327	11,075	13,631	24,995	24,995	

HYDRAULIC GENERATING PLANTS

Hydraulic Generating Plants (Page E-24)

General footnotes

The Kimberly Hydro Plant was purchased from NewPage in April 2010.

HYDRAULIC GENERATING PLANTS (cont.)

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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					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	"OO" SUB	Ann St	Central	Comb Loc 1	Comb Loc 2	1
Voltage--High Side	34	34	138	34	138	2
Voltage--Low Side	12	12	34	12	34	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	10,500	10,000	75,000	20,000	50,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9
Footnotes						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	Delanglade	New Badger	North 1	North 2	Rosehill	15
Voltage--High Side	34	34	34	138	34	16
Voltage--Low Side	12	12	12	34	12	17
Num. of Main Transformers in Operation	1	1	1	1	1	18
Total Capacity of Transformers in kVA	9,375	22,500	20,000	60,000	22,500	19
Number of Spare Transformers on Hand	0	0	0	0	0	20
15-Minute Maximum Demand in kW						21
Dt and Hr of Such Maximum Demand						22
Kwh Output						23
Footnotes						24

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	Thilmany					25
Voltage--High Side	34					26
Voltage--Low Side	12					27
Num. of Main Transformers in Operation	2					28
Capacity of Transformers in kVA	60,000					29
Number of Spare Transformers on Hand	0					30
15-Minute Maximum Demand in kW						31
Dt and Hr of Such Maximum Demand						32
Kwh Output						33
Footnotes						34

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	15,122	4,664	229,932	1
Acquired during year	756	105	4,837	2
Total	15,878	4,769	234,769	3
Retired during year	407	129	5,344	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	15,471	4,640	229,425	6
Number end of year accounted for as follows:				7
In customers' use	14,430	4,303	207,225	8
In utility's use				9
Locked meters on customers' premises				10
In stock	1,041	337	22,200	12
Total end of year	15,471	4,640	229,425	13

STREET LIGHTING EQUIPMENT

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

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	1,153	574,182	1
Sodium Vapor	250	660	821,684	2
Sodium Vapor	400	108	215,132	3
Total		1,921	1,610,998	
Ornamental				
Sodium Vapor	100	295	146,907	4
Sodium Vapor	150	77	57,518	5
Sodium Vapor	250	48	59,759	6
Sodium Vapor	400	20	39,839	7
Total		440	304,023	
Other				
NONE		0		8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operating Revenues & Expenses (Page E-01)

General footnotes

Account #445 - Other Sales to Public Authority - Increase from prior years is due to an increase in the number of Public Authority customers. This includes the proper reclassification of customers from other revenue categories.

Account #447 - Sales for Resale - Increase from 2009 is due to the addition of the Kimberly Hydro Facility in 2010. By contract, WPPI purchases all the output from the John Street and Kimberly Hydros. This revenue is accounted for as Sales for Resale.

Account #448 - Interdepartmental Sales - Increase is due to the increase in Interdepartmental customers. This includes adding customers that were not being properly metered in the past (Gas Turbine) and the proper reclassification of customers from other revenue categories.

Account #450 - Forfeited Discounts - Increase from 2009 is due to the increase in delinquent accounts. This includes a large power customer that elected to pay their monthly bill in January 2011 when it was actually due in December 2010.

Account #456 - Other Electric Revenues - Increase is due to an increase in charges to phone and cable for joint trenching.

Other Operating Revenues (Electric) (Page E-02)

General footnotes

Account #456 - Other Electric Revenues - Increase is due to an increase in charges to phone and cable for joint trenching.

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

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

Account #537 - Hydraulic Expenses - Increase is due to the addition of the Kimberly Hydro Facility as well as an increase in the amount of weeds during the summer. Additional labor time was required to remove the weeds from the gates including working extended hours and weekend hours.

Account #538 - Electric Expenses - Increase is due to the addition of the Kimberly Hydro Facility. Additional labor time was allocated to the Kimberly Hydro Facility as staff became acquainted with the operations of the new hydro.

Account #539 - Miscellaneous Power Generation Expenses - Decrease is due to a greater allocation of labor time to Account #537 and Account #538.

Account #542 - Maintenance of Structures - Increase is due a roof replacement/repairs at the Little Chute Plant (\$32,980) and miscellaneous repairs to the John Street Plant.

Account #544 - Maintenance of Electric Plant - Decrease is due to a major rewind project at the Little Chute Hydro Plant that was completed in 2009. This expense did not recur in 2010.

Account #548 - Generation Expenses - Increase is due to a greater allocation of electric usage at the Gas Turbine while it was being repaired and maintained in 2010.

Account #583 - Overhead Line Expenses - Increase is due to the increase in labor hours and related costs installing overhead line transformers in 2010. There was a corresponding decrease in Account #584 (Underground Line Expense).

Account #586 - Meter Expenses - In 2010 there was an increase in the capitalization of Meter Technician labor costs due to the increase in the purchase and retirement of the electric meters. As meters are received/retired the labor costs associated with the installation/retirement of the meter is charged to plant/accumulated depreciation from this account.

Account #593 - Maintenance of Overhead Lines - Increase is due to a greater allocation of time and resources to maintain existing overhead lines in the City of Kaukauna. There was more of an emphasis on overhead maintenance in 2010.

Account #594 - Maintenance of Underground Lines - Increase is due to a greater allocation of labor and efforts maintaining the underground lines in 2010.

Account #904 - Uncollectible Accounts - Decrease in 2009 is due to using the Tax Intercept Program (TIP). This program resulted in payment on accounts previously written off as uncollectible. This decrease did not recur in 2010 and the balances written-off increased.

Account #913 - Advertising Expenses - This account includes KU's effort to promote the utility to the public. This includes active community involvement. In 2009 and 2010 the Energy Conservation Program is included in Account #906. In 2010 there was less spent promoting the utility to the public because many of these costs cannot be recovered by the electric rates.

ELECTRIC OPERATING SECTION FOOTNOTES

Account #920 - Increase from 2009 is due to the reallocation of administrative time in 2010 as well as the addition of the Human Resources Manager in April 2009. Also, some administrative staff received a one-time pay-out for unused vacation time.

Account #921 - Office Supplies - Decrease from the prior year is due to a reduction in the amount of office supplies inventoried. Last year a greater amount of office supplies were purchased to maintain the larger inventory.

Account #923 - Outside Services Employed - Decrease is due to allocating the costs of the outside consultant hired to help with the day-to-day operations of the IT Department to more specific accounts.

Account #924 - Property Insurance - Decrease is due to a \$22,000 dividend received from the Local Gov't Property Insurance in 2010.

Account #925 - Injuries & Damages - Decrease from 2009 is due to a \$100,000 settlement with a large customer in 2009 for damages caused by KU. These damages were not covered by insurance. This expense did not recur in 2010.

Account #930 - Miscellaneous General Expenses - Decrease is due to a greater allocation of expenses to more specific accounts in 2010.

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

General footnotes

Account #397 - Communication Equipment - This account is comprised of regular communication equipment and the installation of fiber and related equipment as follows:

Activity	Comm Equip	Comm Equip (Fiber)	Total
Beg of Year	\$ 183,689	\$ 333,395	\$ 517,084
Additions	37,630	13,126	50,756
Retirements	53,220	0	53,220
End of Year	\$ 168,099	\$ 346,521	\$ 514,620

ELECTRIC OPERATING SECTION FOOTNOTES

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

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

Account #331 - Structures & Improvements - In 2010, KU purchased the Kimberly Hydro Facility from NewPage. This addition represents the structures included with that purchase (\$1,063,340).

Account #332 - Dams and Waterways - The Kimberly Hydro purchase included a hydraulic gate system and dam flashboard system (\$184,645).

Account #333 - Water Wheels, Turbines and Generators - In 2010, KU purchased the Kimberly Hydro Facility from NewPage. This addition represents the hydro generators included with that purchase (\$2,184,660).

Account #334 - Accessory Electric Equipment - In 2010, KU purchased the Kimberly Hydro Facility from NewPage. This addition represents the hydro generators included with that purchase. A large portion of this addition (\$2,622,478) represents the ancilliary equipment including the controls. KU also updated all the controls at the Rapide Croche Plant (\$106,562).

Account #335 - Misc Power Plant Equip - A crane was included as part of the Kimberly Hydro Plant purchase.

Account #345 - Accessory Electric Equipment - The controls were upgraded at the Gas Turbine (\$162,333).

Account #368 - Transformers - A large number of older transformers were replaced in 2010.

Other Accounts - Due to the large number of work orders processed on an annual basis, the schedule of significant plant additions and retirements for all accounts is not provided. The work order information can be furnished on EXCEL spreadsheets upon request.

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-0)

General footnotes

Account #397 - Communication Equipment - This account is comprised of regular communication equipment and the installation of fiber and related equipment as follows:

Activity	Comm Equip	Comm Equip (Fiber)	Total
Beg of Year	\$ 175,823	\$ 69,424	\$ 245,247
Accruals	17,589	13,598	31,187
Retirements	53,220	0	53,220
Cost of Removal	0	0	0
Salvage	0	350	350
End of Year	\$ 140,192	\$ 83,372	\$ 223,564

If End of Year Balance is less than zero, please explain.

Account #370 - Meters - Kaukauna Utilities began an Automated Meter Reading (AMR) System meter exchange in 2004. The utility completed the majority of this project in 2008. The less than zero balance in this account represents the costs of removing the old meters reported in previous years. Once the project is completed, the depreciation of the new meters will eliminate the less than zero balance.

ELECTRIC OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-0)

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

Account #343 - Prime Movers - In 2003, the Diesels taken out of service were sold. Proceeds from the sale (net of removal costs) were recorded as salvage. The affect of this transaction caused the balance in Accumulated Depreciation to exceed the remaining plant balance. Because KU still has the Gas Turbine, a balance still remains in Account #343. Further depreciation to this account will not be accrued until the Gas Turbine is removed from service. Once the Gas Turbine is removed from service further analysis of the Accumulated Depreciation account will be completed to determine whether a gain on disposal of plant needs to be booked.

Transmission and Distribution Lines (Page E-12)

General footnotes

KU implemented a new GIS System. Implementation included a system inventory to populate the GIS database. Schedule E-12 was adjusted to reflect the inventoried data.

Monthly Peak Demand and Energy Usage (Page E-14)

General footnotes

Prior to 2010, the "beginning peak time" reported by the utility was actually the "ending peak time" based on information supplied by KU's wholesale provider. Beginning in 2010, the "beginning peak time" reported is the actual beginning peak time.

Sales of Electricity by Rate Schedule (Page E-16)

General footnotes

The Sales of Electricity by Rate Schedule includes CP-6. The revenues based on these items do not include the sale of energy. The schedule would not allow for the omission of kWh when saving the schedule. One (1) kWh was entered for this item to bypass this protection.

If Rate Schedule Name is not one selected from the dropdown list, please explain.

Currently, Kaukauna Utilities has an agreement with WPPI in which WPPI reserves the rights to the output capabilities from Kaukauna's Gas Turbine. In exchange for these rights, WPPI pays Kaukauna Utilities a monthly fee. This fee is not applicable to Kaukauna's existing tariffs, so it is given a NA rate schedule.

Currently, Kaukauna Utilities has an agreement with WPPI in which WPPI purchases the generation from Kaukauna's John Street Hydro. This charge is not applicable to Kaukauna's existing tariffs, so it is given a NA rate schedule.

Currently, Kaukauna Utilities has an agreement with WPPI in which WPPI purchases the generation from Kaukauna's Kimberly Hydro. This charge is not applicable to Kaukauna's existing tariffs, so it is given a NA rate schedule.

ELECTRIC OPERATING SECTION FOOTNOTES

Hydraulic Generating Plants (Page E-24)

General footnotes

The Kimberly Hydro Plant was purchased from NewPage in April 2010.
