



3013 (01-03-11)

ANNUAL REPORT

OF

Name: MENASHA ELECTRIC & WATER UTILITIES

Principal Office: 321 MILWAUKEE STREET
P.O. BOX 340
MENASHA, WI 54952

For 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.

SIGNATURE PAGE

I MELANIE KRAUSE of
(Person responsible for accounts)

Menasha Electric & Water Utilities, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/30/2011
(Date)

MANAGER OF BUSINESS OPERATIONS/CO-GM
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MENASHA ELECTRIC & WATER UTILITIES

Utility Address: 321 MILWAUKEE STREET
P.O. BOX 340
MENASHA, WI 54952

When was utility organized? 3/1/1905

Report any change in name:

Effective Date:

Utility Web Site: www.menashautilities.com

Utility employee in charge of correspondence concerning this report:

Name: MELANIE KRAUSE

Title: MANAGER OF BUSINESS OPERATIONS

Office Address:

321 MILWAUKEE STREET
P.O. BOX 340
MENASHA, WI 54952

Telephone: (920) 967 - 3412

Fax Number: (920) 967 - 3440

Email Address: mkrause@wppienergy.org

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

Name: MARK ALLWARDT

Title: COMMISSION PRESIDENT

Office Address:

1401 JENNIE STREET
MENASHA, WI 54952

Telephone: (920) 725 - 3530

Fax Number:

Email Address: mallwar@kcc.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: THOMAS KARMAN

Title: SHAREHOLDER

Office Address: SCHENCK GOVERNMENT & NOT-FOR-PROFIT SOLUTIONS
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111

Fax Number: (920) 617 - 2512

Email Address: Tom.Karman@schencksc.com

Date of most recent audit report: 2/26/2011

Period covered by most recent audit: 2010

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DICK STURM

Title: CO-GENERAL MANAGER

Office Address:

321 MILWAUKEE STREET
P.O. BOX 340
MENASHA, WI 54952

Telephone: (920) 967 - 3410

Fax Number: (920) 967 - 3440

Email Address: dsturm@wppienergy.org

Name of utility commission/committee: MENASHA UTILITIES COMMISSION

Names of members of utility commission/committee:

- MR MARK L ALLWARDT, PRESIDENT
- MR ROBERT H FAHRBACH, VICE PRESIDENT
- MR JOSEPH GUIDOTE, SECRETARY
- MR DONALD MERKES, COMMISSIONER
- MS JOANNE ROUSH, COMMISSIONER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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)	48,446,299	44,765,675	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	43,955,452	40,255,023	2
Depreciation Expense (403)	1,600,672	1,620,638	3
Amortization Expense (404-407)	39,251	53,770	4
Taxes (408)	1,343,730	1,242,575	5
Total Operating Expenses	46,939,105	43,172,006	
Net Operating Income	1,507,194	1,593,669	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,507,194	1,593,669	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	6,480	9,868	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	9,827	3,498	9
Interest and Dividend Income (419)	416,451	473,171	10
Miscellaneous Nonoperating Income (421)	30,020	262,407	11
Total Other Income	462,778	748,944	
Total Income	1,969,972	2,342,613	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(32,793)	(32,792)	12
Other Income Deductions (426)	95,816	103,266	13
Total Miscellaneous Income Deductions	63,023	70,474	
Income Before Interest Charges	1,906,949	2,272,139	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	458,881	494,262	14
Amortization of Debt Discount and Expense (428)	10,230	10,230	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	54,616	58,712	17
Other Interest Expense (431)	1	5	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	523,728	563,209	
Net Income	1,383,221	1,708,930	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	30,805,099	29,084,595	20
Balance Transferred from Income (433)	1,383,221	1,708,930	21
Miscellaneous Credits to Surplus (434)	2,864	20,550	22
Miscellaneous Debits to Surplus--Debit (435)	93,476	8,741	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	1,175	235	25
Total Unappropriated Earned Surplus End of Year (216)	32,096,533	30,805,099	

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	48,446,299	0	48,446,299	1
Total (Acct. 400):	48,446,299	0	48,446,299	
Operation and Maintenance Expense (401-402):				
Derived	43,955,452	0	43,955,452	2
Total (Acct. 401-402):	43,955,452	0	43,955,452	
Depreciation Expense (403):				
Derived	1,600,672	0	1,600,672	3
Total (Acct. 403):	1,600,672	0	1,600,672	
Amortization Expense (404-407):				
Derived	39,251	0	39,251	4
Total (Acct. 404-407):	39,251	0	39,251	
Taxes (408):				
Derived	1,343,730	0	1,343,730	5
Total (Acct. 408):	1,343,730	0	1,343,730	
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:	1,507,194	0	1,507,194	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	6,480	0	6,480	8
Total (Acct. 415-416):	6,480	0	6,480	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
833 BROAD STREET PROPERTY	9,827		9,827	10
Total (Acct. 418):	9,827	0	9,827	
Interest and Dividend Income (419):				
DISTRIBUTION INTEREST	408,501	0	408,501	11
GENERATION INTEREST	66	0	66	12
WATER INTEREST	7,884		7,884	13
Total (Acct. 419):	416,451	0	416,451	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	14
Contributed Plant - Electric		30,020	30,020	15

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	16
Total (Acct. 421):	0	30,020	30,020	
TOTAL OTHER INCOME:	432,758	30,020	462,778	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(32,793)	0	(32,793)	17
NONE			0	18
Total (Acct. 425):	(32,793)	0	(32,793)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	23,367	23,367	19
Depreciation Expense on Contributed Plant - Electric	0	68,703	68,703	20
MEUW DUES RELATING TO LEGISLATIVE ACTIVITY	3,746		3,746	21
Total (Acct. 426):	3,746	92,070	95,816	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(29,047)	92,070	63,023	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	458,881	0	458,881	22
Total (Acct. 427):	458,881	0	458,881	
Amortization of Debt Discount and Expense (428):				
ELECTRIC	7,179	0	7,179	23
WATER	3,051		3,051	24
Total (Acct. 428):	10,230	0	10,230	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	25
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	54,616	0	54,616	26
Total (Acct. 430):	54,616	0	54,616	
Other Interest Expense (431):				
Derived	1	0	1	27
Total (Acct. 431):	1	0	1	
Interest Charged to Construction--Cr. (432):				
NONE			0	28
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	523,728	0	523,728	
NET INCOME:	1,445,271	(62,050)	1,383,221	

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				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	29,104,796	1,700,303	30,805,099	29
Total (Acct. 216):	29,104,796	1,700,303	30,805,099	
Balance Transferred from Income (433):				
Derived	1,445,271	(62,050)	1,383,221	30
Total (Acct. 433):	1,445,271	(62,050)	1,383,221	
Miscellaneous Credits to Surplus (434):				
PRIOR YEAR CVMIC DIVIDEND RECEIVED	2,459	0	2,459	31
MISCELLANEOUS	405		405	32
Total (Acct. 434):	2,864	0	2,864	
Miscellaneous Debits to Surplus--Debit (435):				
FIBER JOINT POLE ADJUSTMENT	1,939	0	1,939	33
TAX EQUIVALENT ERROR ADJUSTMENT	59,427	0	59,427	* 34
RECLAS FUNDS HELD AT CITY FOR TRANSACTIONS	20,000	0	20,000	* 35
WRITE OFF PROPERTY HELD FOR FUTURE USE	10,095	0	10,095	* 36
MISCELLANEOUS	2,015		2,015	37
Total (Acct. 435)--Debit:	93,476	0	93,476	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	38
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
WORK DONE FOR THE CITY	1,175		1,175	39
Total (Acct. 439)--Debit:	1,175	0	1,175	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	30,458,280	1,638,253	32,096,533	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.

The tax equivalent error adjustment represents the wrong amount that was expensed in 2009 and was written off in 2010 to reconcile the liability (236).

The adjustment for \$20,000 for funds held at the City of Menasha for transactions were funds received in 2009 that were posted to the wrong account. When the funds were given to the City, account 200 had been charged. This adjustment then reverses the amount originally charged to account 200.

The write-off for property held for future use reflects lights and a router purchased several years ago that were not used in utility plant.

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,216	18,049			21,265	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	1,151	7,502			8,653	3
Materials					0	4
Taxes	670	2,822			3,492	5
Other (list by major classes):						
TRANSPORTATION	782	1,858			2,640	6
Total costs and expenses	2,603	12,182	0	0	14,785	
Net income (or loss)	613	5,867	0	0	6,480	

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	4,475,136	43,971,163	0	0	48,446,299	1
Less: interdepartmental sales	0	134,058	0	0	134,058	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,341	2,102			3,443	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,473,795	43,835,003	0	0	48,308,798	

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	941,740	126,079	1,067,819	1
Electric operating expenses	1,382,945	234,673	1,617,618	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	1,851	0	1,851	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	31,267	0	31,267	8
Electric utility plant accounts	206,262	0	206,262	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	360,752	(360,752)	0	18
All other accounts	538	0	538	19
Total Payroll	2,925,355	0	2,925,355	

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	17.0	1
Electric	26.0	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)	54,992,173	54,283,786	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	19,508,754	18,027,720	2
Utility Plant Acquisition Adjustments (117-118)	25,362	64,613	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	35,508,781	36,320,679	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	12,887	12,887	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	12,887	12,887	
Investment in Municipality (123)	0	0	7
Other Investments (124)	6,086,285	5,980,672	8
Sinking Funds (125)	4,511,438	3,047,326	9
Depreciation Fund (126)	1,969,306	2,635,102	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	12,579,916	11,675,987	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,222,769	1,133,002	12
Special Deposits (134)	1,000	1,000	13
Working Funds (135)	4,325	4,275	14
Temporary Cash Investments (136)		0	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	4,286,969	3,725,969	17
Other Accounts Receivable (143)	33,923	54,258	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	3,000	3,000	19
Receivables from Municipality (145)	2,148,267	2,210,362	20
Plant Materials and Operating Supplies (154)	512,334	497,527	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	35,290	34,226	25
Interest and Dividends Receivable (171)	55,824	61,813	26
Accrued Utility Revenues (173)		0	27
Miscellaneous Current and Accrued Assets (174)		0	28
Total Current and Accrued Assets	8,297,701	7,719,432	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	53,720	63,951	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)	1,956,938	2,094,596	34
Total Deferred Debits	2,010,658	2,158,547	
Total Assets and Other Debits	58,397,056	57,874,645	

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)	657,438	637,438	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	32,096,533	30,805,099	37
Total Proprietary Capital	32,753,971	31,442,537	
LONG-TERM DEBT			
Bonds (221)	15,650,919	16,958,266	38
Advances from Municipality (223)	1,406,674	1,523,958	39
Other Long-Term Debt (224)	6,528	22,685	40
Total Long-Term Debt	17,064,121	18,504,909	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	3,951,228	3,520,603	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	28,217	26,052	44
Taxes Accrued (236)	1,112,600	1,023,211	45
Interest Accrued (237)	83,780	91,966	46
Tax Collections Payable (241)	22,930	21,654	47
Miscellaneous Current and Accrued Liabilities (242)	64,673	64,870	48
Total Current and Accrued Liabilities	5,263,428	4,748,356	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	93,050	80,000	50
Other Deferred Credits (253)	3,222,486	3,098,843	51
Total Deferred Credits	3,315,536	3,178,843	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	58,397,056	57,874,645	

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	26,580,140	0	0	27,703,646	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)	24,928,921	0	0	26,228,961	2
Utility Plant in Service - Contributed Plant (101.2)	1,187,110	0	0	1,715,912	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	235,161			4,959	6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	339,712			351,437	8
Total Utility Plant	26,690,904	0	0	28,301,269	
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)	6,093,273	0	0	12,199,217	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	375,586	0	0	840,678	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	6,468,859	0	0	13,039,895	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)				25,362	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	25,362	
Net Utility Plant	20,222,045	0	0	15,286,736	

**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)	5,396,682	11,486,434			16,883,116	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	737,931	862,741			1,600,672	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	50,611				50,611	6
Accruals charged other						7
accounts (specify):						8
Transportation/Power Operated	13,393	72,490			85,883	9
Salvage	6,848	32,863			39,711	10
Other credits (specify):						11
Adjustments to Plant		26,312			26,312	12
Depreciation charged to Storm Water		326			326	13
Computer Equipment	(45,384)	45,384			0	14
					0	15
Total credits	763,399	1,040,116	0	0	1,803,515	16
Debits during year						17
Book cost of plant retired	49,958	230,464			280,422	18
Cost of removal	0	96,869			96,869	19
Other debits (specify):						20
Adjustments to Plant	16,850				16,850	21
					0	22
					0	23
					0	24
Total debits	66,808	327,333	0	0	394,141	25
Balance end of year (111.1)	6,093,273	12,199,217	0	0	18,292,490	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)	352,713	791,891			1,144,604	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	23,367	68,703			92,070	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	23,367	68,703	0	0	92,070	16
Debits during year						17
Book cost of plant retired	494	19,916			20,410	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	494	19,916	0	0	20,410	25
Balance end of year (111.2)	375,586	840,678	0	0	1,216,264	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|--|
| <p>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.</p> |
|--|

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
Land and Land Rights	12,887			12,887	2
Total Nonutility Property (121)	12,887	0	0	12,887	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	12,887	0	0	12,887	

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

Particulars (a)	Amount (b)	
Balance first of year	3,000	1
Additions:		
Provision for uncollectibles during year	3,443	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	3,443	
Deductions:		
Accounts written off during the year: Utility Customers	3,443	5
Accounts written off during the year: Others		6
Total accounts written off	3,443	
Balance end of year	3,000	

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)			377,411		377,411	404,520	3
Total Electric Utility					377,411	404,520	

Account	Total End of Year	Amount Prior Year	
Electric utility total	377,411	404,520	1
Water utility (154)	134,923	93,007	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	512,334	497,527	

**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)				
SAFE DRINKING WATER	826	428	12,261	1
2005 REVENUE BOND ELECTRIC	7,179	428	9,572	2
2005 REVENUE BOND WATER	2,225	428	31,887	3
Total			53,720	
Unamortized premium on debt (251)				
NONE				4
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	637,438	1
Changes during year (explain):		
ADJUSTMENT FOR FUNDS RETURNED FROM THE CITY	20,000	* 2
Balance end of year	657,438	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Capital Paid in by Municipality (Acct. 200) (Page F-15)

General footnotes

The adjustment for \$20,000 for funds held at the City of Menasha for transactions were funds received in 2009 that were posted to the wrong account. When the funds were given to the City, account 200 had been charged. This adjustment then reverses the amount originally charged to account 200.

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)	
WATER REVENUE BONDS 2005	12/28/2005	11/01/2025	3.75%	2,985,000	1
ELECTRIC REVENUE BONDS 2005	12/28/2005	11/01/2012	3.75%	1,295,000	2
SAFE DRINKING WATER LOAN 2006	04/26/2006	05/01/2025	2.37%	10,395,578	3
SAFE DRINKING WATER LOAN 2007	04/11/2007	05/01/2026	2.48%	357,534	4
SAFE DRINKING WATER LOAN 2009	04/22/2009	05/01/2028	2.66%	617,807	5
Total Bonds (Account 221):				15,650,919	

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)					
UTILITY PAYABLE TO CITY OF MENASHA	12/31/2002	03/13/2013	3.35%	806,999	1
WATER PAYABLE TO ELECTRIC	12/31/2005	12/31/2025	3.99%	599,675	2
Total for Account 223				1,406,674	
Other Long-Term Debt (224)					
MARLIN LEASING	04/11/2008	04/11/2010	6.66%	0	* 3
CITI CAPITAL	07/11/2006	07/11/2011	5.16%	6,528	4
WISCONSIN LIFT TRUCK	01/14/2009	12/15/2011	11.99%	0	* 5
Total for Account 224				6,528	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		6
Total for Account 231				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

Notes Payable & Miscellaneous Long-Term Debt (Page F-18)

General footnotes

The leases for both Wisconsin Lift Truck and Marlin Leasing were paid off early in 2010 and now both have zero balances.

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,023,211	1
Accruals:		
Charged water department expense	608,604	2
Charged electric department expense	837,415	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	1,446,019	
Taxes paid during year:		
County, state and local taxes	1,112,600	6
Social Security taxes	195,529	7
PSC Remainder Assessment	42,765	8
Other (explain):		
Utility Tax	5,736	9
Total payments and other debits	1,356,630	
Balance end of year	1,112,600	

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)					
JOINT BOND ISSUE ELECTRIC	12,667	59,866	63,900	8,633	1
JOINT BOND ISSUE WATER	21,126	122,758	123,758	20,126	2
SAFE DRINKING WATER LOANS	47,318	275,322	277,442	45,198	3
Subtotal	81,111	457,946	465,100	73,957	
Advances from Municipality (223)					
PAYABLE FROM WATER TO ELECTRIC	0	24,630	24,630	0	4
PAYABLE TO CITY OF MENASHA	10,855	29,986	31,018	9,823	5
Subtotal	10,855	54,616	55,648	9,823	
Other Long-Term Debt (224)					
MARLIN LEASING	0	257	257	0	6
CITI CAPITAL	0	639	639	0	7
WISCONSIN LIFT TRUCK	0	39	39	0	8
Subtotal	0	935	935	0	
Notes Payable (231)					
NONE	0	1	1	0	9
Subtotal	0	1	1	0	
Total	91,966	513,498	521,684	83,780	

INTEREST ACCRUED (ACCT. 237)

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

General footnotes

The leases for both Wisconsin Lift Truck and Marlin Leasing were paid off early in 2010.

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

The interest for Notes Payable represents deposit interest paid to customers.

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):		
WPPI ENERGY BUYOUT INVESTED IN STEAM	3,000,000	2
NET VALUE OF GENERATION PLANT INVESTED IN STEAM	371,775	3
INVESTMENT IN ATC LLC	2,713,532	4
MISCELLANEOUS STOCK	978	5
Total (Acct. 124):	6,086,285	
Sinking Funds (125):		
JOINT BOND REDEMPTION	1,133,457	6
JOINT DEBT SERVICE	595,418	7
TRANSMISSION RESERVE	446,934	8
WATER UTILITY RESERVE	282,440	9
ELECTRIC OPERATING RESERVE	1,111,946	10
POST EMPLOYMENT HEALTH BENEFIT FUND	140,640	11
ENERGY CONSERVATION	425,126	12
UNFUNDED LIABILITY	270,049	13
CHEMICAL STABILIZATION	105,428	14
Total (Acct. 125):	4,511,438	
Depreciation Fund (126):		
ELECTRIC DEPRECIATION FUND	1,961,337	15
WATER DEPRECIATION FUND	7,969	16
Total (Acct. 126):	1,969,306	
Other Special Funds (128):		
NONE		17
Total (Acct. 128):	0	
Special Deposits (134):		
POSTAGE ACCOUNT	1,000	18
Total (Acct. 134):	1,000	
Notes Receivable (141):		
NONE		19
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	435,351	20
Electric	3,851,618	21
Sewer (Regulated)		22
Other (specify):		
NONE		23
Total (Acct. 142):	4,286,969	

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)		24
Merchandising, jobbing and contract work		25
Other (specify):		
ATC BILLINGS	11,007	* 26
INSURANCE BILLING	(3,276)	27
TAX ROLL WRITE-OFF'S WATER	19,949	* 28
MISCELLANEOUS ACCOUNTS RECEIVABLE	2,656	29
CVMIC POLICY DIVIDEND	3,587	30
Total (Acct. 143):	33,923	
Receivables from Municipality (145):		
RECEIVABLE FROM WATER TO ELECTRIC	599,675	* 31
RECEIVABLE FROM FIBER TO ELECTRIC	628,000	* 32
RECEIVABLE FROM ENERGY SERVICES TO ELECTRIC	9,533	* 33
RECEIVABLE FROM STEAM TO ELECTRIC	572,550	* 34
TAX ROLL WRITE-OFF'S ELECTRIC	67,021	* 35
SEWER USER FEES	170,189	* 36
STORM WATER FEES	101,299	* 37
Total (Acct. 145):	2,148,267	
Prepayments (165):		
PREPAID PSC ADVANCE ASSESSMENT	23,005	38
PREPAID UTILITY TAX	5,583	39
PREPAID EQUIPMENT SUPPORT/MAINTENANCE	6,702	40
Total (Acct. 165):	35,290	
Extraordinary Property Losses (182):		
NONE		41
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		42
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		43
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		44
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNFUNDED LIABILITY FOR THE WI RETIREMENT SYSTEM	270,983	* 45
RESIDENTIAL FIC PROGRAM	454,321	* 46
COMMERCIAL & INDUSTRIAL CONSERVATION PROGRAM	1,231,942	* 47
FEES/MISCELLANEOUS ITEMS	(308)	* 48
Total (Acct. 186):	1,956,938	

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):		
NONE		49
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	426,302	50
ACCRUED PAYROLL AND BENEFITS	417,951	51
PUBLIC BENEFITS LOW INCOME PROGRAM	72,547	52
DEFERRED CUSTOMER CONSERVATION	2,038,842	53
POST EMPLOYMENT HEALTH BENEFIT/INSURANCE	266,844	54
Total (Acct. 253):	3,222,486	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Fees/Miscellaneous Items were prepaid and reclassifications that cleared in 2011.

An amortization request for the WRS Unfunded Liability was submitted to the PSC on 1/19/04.

The Residential FIC Program and Commercial & Industrial Conservation Programs were set up by the PSC in 1989. There is a rate order dated 3/11/10 for \$293,445 in which the under-spent conservation dollars will be returned over the next three years. The effective date for this will be 4/6/11.

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

Account 143

All detail is listed in the section.

Account 145

The loan for water payable to electric consists of principal of \$599,675 at the end of 2010 with an interest rate of 4%, maturing in 2025.

The loan for fiber payable to electric has a principal balance of \$628,000 at the end of 2010. The interest rate is at 3% and it matures in 2025.

The loan for energy services payable to electric has a principal balance of \$9,533 at the end of 2010. The interest rate is at 3% and will mature in 2015. Two loans for energy services payable to electric were paid off in 2010.

The loan for steam payable to electric consists of principle of \$572,550, with an interest rate of 4%. This will be written off in 2011 with the WPPI Energy Sale and Leaseback transaction of the Electric utility.

The tax roll write-off's are for the electric accounts receivable of customers added to the City of Menasha tax roll for 2010.

The sewer user fees and storm water fees are the customer accounts for sewer fees and storm water fees, respectively, that the utility collects for the City.

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)	24,919,539	25,810,129	0	0	50,729,668	1
Materials and Supplies	113,965	390,965	0	0	504,930	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	5,744,977	11,842,825	0	0	17,587,802	4
Customer Advances for Construction		93,050			93,050	5
Regulatory Liability	166,221	276,477	0	0	442,698	6
NONE					0	7
Average Net Rate Base	19,122,306	13,988,742	0	0	33,111,048	
Net Operating Income	732,945	774,249	0	0	1,507,194	8
Net Operating Income as a percent of						
Average Net Rate Base	3.83%	5.53%	N/A	N/A	4.55%	

**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	172,378	286,717	0	0	459,095	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	12,313	20,480	0	0	32,793	3
Other (specify):						
NONE					0	4
Balance End of Year	160,065	266,237	0	0	426,302	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

The Water utility paid off two leases in 2010. The first lease paid off in January 2010 was from Wisconsin Lift Truck for a Genie work platform. The second lease was paid off in April 2010 for a floor scrubber leased through Marlin Leasing.

The Electric utility has one outstanding lease at the end of 2010 from CITI Capital. The bobcat equipment has a balance outstanding of \$6,528 at the end of 2010 and will be paid off in 2011.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The Water utility filed a rate case in 2009, Docket 3560-WR-106, and the rates became effective in June 2010.

5. Obligations incurred or assumed, excluding commercial paper.

The Water utility received additional funds through the Safe Drinking Water Fund Loan program in 2010. The amount added in 2010 to the existing loan #4845-99 was \$61,009.

6. Formal proceedings with the Public Service Commission.

The City and WPPI Energy have proposed a sale and leaseback transaction of the City's electric distribution assets, including its utility administrative building, and the City's ownership interest in the American Transmission Company. The Public Service Commission has approved the proposed sale. A referendum took place on April 6, 2010 in which the voters of the City of Menasha approved the proposed sale. A benefit of the transaction is that it will provide a source of funds with which the City can attempt to settle claims related to the steam facility.

The Electric utility filed a rate case along with the proposed sale in 2009 and the rate order was approved 3/11/10, Docket 5-EI-149. The rates and rules will become effective 4/6/11 upon the closing between the City of Menasha/Menasha Utilities and WPPI Energy.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	4,386,408	4,185,042	1
Total Sales of Water	4,386,408	4,185,042	
Other Operating Revenues			
Forfeited Discounts (470)	8,804	7,617	2
Rents from Water Property (472)	53,553	51,765	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	26,371	24,789	5
Total Other Operating Revenues	88,728	84,171	
Total Operating Revenues	4,475,136	4,269,213	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	90,679	43,972	6
Pumping Expenses (620-633)	292,272	286,716	7
Water Treatment Expenses (640-652)	992,265	1,008,512	8
Transmission and Distribution Expenses (660-678)	414,051	427,242	9
Customer Accounts Expenses (901-906)	90,262	86,781	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	528,989	519,370	12
Total Operation and Maintenance Expenses	2,408,518	2,372,593	
Other Operating Expenses			
Depreciation Expense (403)	737,931	728,860	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	595,742	561,714	15
Total Other Operating Expenses	1,333,673	1,290,574	
Total Operating Expenses	3,742,191	3,663,167	
NET OPERATING INCOME	732,945	606,046	

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)				1
Commercial (460.2)	2	103	597	2
Industrial (460.3)				3
Public Authority (460.4)	1	45	298	4
Total Unmetered Sales to General Customers (460)	3	148	895	
Metered Sales to General Customers (461)				
Residential (461.1)	4,746	195,950	1,472,505	5
Commercial (461.2)	200	49,372	265,824	6
Industrial (461.3)	29	213,585	932,562	7
Public Authority (461.4)	33	16,326	93,666	8
Total Metered Sales to General Customers (461)	5,008	475,233	2,764,557	
Private Fire Protection Service (462)	41		80,454	9
Public Fire Protection Service (463)	4,971		883,240	10
Other Water Sales (465)				11
Sales for Resale (466)	1	175,917	657,262	12
Interdepartmental Sales (467)				13
Total Sales of Water	10,024	651,298	4,386,408	

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)	
Sanitary District #4	Airport & Hwy 47	175,917	657,262	1
Total		175,917	657,262	

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)	883,240	3
NONE		4
Total Public Fire Protection Service (463)	883,240	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	8,804	6
Other (specify):		
Total Forfeited Discounts (470)	8,804	
Rents from Water Property (472):		
WATER TOWER LEASE AGREEMENTS	53,553	7
Total Rents from Water Property (472)	53,553	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
WATER RECONNECTION FEES	5,745	9
Return on net investment in meters charged to sewer department	20,626	10
Other (specify):		
Total Other Water Revenues (474)	26,371	

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.

It is done on the page.

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)	55,994	11,310	* 1
Operation Labor and Expenses (601)	32,769	30,634	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)	1,916	2,028	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	90,679	43,972	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	13,791	14,840	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)	59	0	15
Fuel or Power Purchased for Pumping (623)	134,058	128,054	16
Pumping Labor and Expenses (624)	128,294	122,319	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	6,154	8,776	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)	9,845	10,589	21
Maintenance of Structures and Improvements (631)		0	22
Maintenance of Power Production Equipment (632)	71	389	23
Maintenance of Pumping Equipment (633)		1,749	24
Total Pumping Expenses	292,272	286,716	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	33,318	34,296	25
Chemicals (641)	366,618	386,537	26
Operation Labor and Expenses (642)	446,928	424,709	27
Miscellaneous Expenses (643)	34,987	39,622	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)	21,663	23,312	30
Maintenance of Structures and Improvements (651)	7,929	11,872	31
Maintenance of Water Treatment Equipment (652)	80,822	88,164	32
Total Water Treatment Expenses	992,265	1,008,512	

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)	13,095	12,061	33
Storage Facilities Expenses (661)	16,290	9,540	34
Transmission and Distribution Lines Expenses (662)	26,377	32,187	35
Meter Expenses (663)	14,533	6,367	36
Customer Installations Expenses (664)	42,818	35,493	37
Miscellaneous Expenses (665)	50,165	53,432	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	13,095	12,061	40
Maintenance of Structures and Improvements (671)	10,189	9,660	41
Maintenance of Distribution Reservoirs and Standpipes (672)		0	42
Maintenance of Transmission and Distribution Mains (673)	173,261	188,644	43
Maintenance of Services (675)	36,963	37,549	44
Maintenance of Meters (676)	1,245	1,107	45
Maintenance of Hydrants (677)	9,296	22,748	* 46
Maintenance of Miscellaneous Plant (678)	6,724	6,393	47
Total Transmission and Distribution Expenses	414,051	427,242	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	2,415	2,344	48
Meter Reading Expenses (902)	15,361	19,363	49
Customer Records and Collection Expenses (903)	71,145	63,961	50
Uncollectible Accounts (904)	1,341	1,113	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	90,262	86,781	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	74,502	67,178	55
Office Supplies and Expenses (921)	15,492	14,722	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	18,591	7,637	* 58
Property Insurance (924)	38,421	32,182	59
Injuries and Damages (925)	18,079	35,154	* 60
Employee Pensions and Benefits (926)	325,509	336,821	61
Regulatory Commission Expenses (928)	3,719	144	62
Duplicate Charges--Credit (929)		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)	19,593	12,942	64
Rents (931)	780	614	65
Maintenance of General Plant (932)	14,303	11,976	66
Total Administrative and General Expenses	528,989	519,370	
Total Operation and Maintenance Expenses	2,408,518	2,372,593	

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 600 increased because more personnel was allocated to this account for engineering and operations.

Account 677 decreased because less time was spent maintaining hydrants than in 2009.

Account 923 increased since expenses were incurred in 2010 for the 2011-2014 bargaining contract. The City of Menasha also started charging the utility a portion of the City Attorney salary for work done in the utility.

Account 925 decreased because the workers compensation policy cost more in 2009 than in 2010. The policy charged to 2010 is more in line with previous year's policies.

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		529,945	499,141	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		12,861	11,783	2
Net property tax equivalent		517,084	487,358	
Social Security		69,013	65,820	3
PSC Remainder Assessment		4,180	3,776	4
Other (specify):				
SEWER CHARGE		5,465	4,760	5
Total tax expense		595,742	561,714	

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			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.172500				3
County tax rate	mills		5.790100				4
Local tax rate	mills		9.845700				5
School tax rate	mills		9.702000				6
Voc. school tax rate	mills		1.809300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.319600				10
Less: state credit	mills		1.469600				11
Net tax rate	mills		25.850000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.845700				14
Combined School Tax Rate	mills		11.511300				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.357000				17
Total Tax Rate	mills		27.319600				18
Ratio of Local and School Tax to Total	dec.		0.781746				19
Total tax net of state credit	mills		25.850000				20
Net Local and School Tax Rate	mills		20.208145				21
Utility Plant, Jan. 1	\$	26,580,140	26,580,140				22
Materials & Supplies	\$	93,007	93,007				23
Subtotal	\$	26,673,147	26,673,147				24
Less: Plant Outside Limits	\$	2,250	2,250				25
Taxable Assets	\$	26,670,897	26,670,897				26
Assessment Ratio	dec.		0.983257				27
Assessed Value	\$	26,224,346	26,224,346				28
Net Local & School Rate	mills		20.208145				29
Tax Equiv. Computed for Current Year	\$	529,945	529,945				30
Tax Equivalent per 1994 PSC Report	\$	295,279					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	529,945					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)	2				2	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	188,322				188,322	6
Lake, River and Other Intakes (313)	7,822				7,822	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	150,759				150,759	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	346,905	0	0	0	346,905	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	1,054,871				1,054,871	12
Other Power Production Equipment (323)	70,112				70,112	13
Electric Pumping Equipment (325)	1,144,084				1,144,084	14
Diesel Pumping Equipment (326)	3,033				3,033	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	2,272,100	0	0	0	2,272,100	
WATER TREATMENT PLANT						
Land and Land Rights (330)	397,723				397,723	17
Structures and Improvements (331)	4,862,622	9,954			4,872,576	18
Sand or Other Media Filtration Equipment (332)	7,513,808				7,513,808	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	12,774,153	9,954	0	0	12,784,107	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	249,572				249,572	22
Structures and Improvements (341)	200,425				200,425	23
Distribution Reservoirs and Standpipes (342)	1,640,749				1,640,749	24
Transmission and Distribution Mains (343)	4,556,122	7,981	74		4,564,029	25
Services (345)	558,547				558,547	26
Meters (346)	1,018,225	39,352	29,342		1,028,235	27
Hydrants (348)	531,651	24,607	1,139		555,119	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	8,755,291	71,940	30,555	0	8,796,676	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	8,218				8,218	32
Computer Equipment (391.1)	34,706			808	35,514	* 33
Transportation Equipment (392)	160,109			(19,242)	140,867	* 34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	126,115		19,403	2,417	109,129	* 36
Laboratory Equipment (395)	25,292	1,428			26,720	37
Power Operated Equipment (396)	40,770				40,770	38
Communication Equipment (397)	17,436			(1,455)	15,981	* 39
SCADA Equipment (397.1)	349,062	2,872			351,934	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	761,708	4,300	19,403	(17,472)	729,133	
Total utility plant in service directly assignable	24,910,157	86,194	49,958	(17,472)	24,928,921	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	24,910,157	86,194	49,958	(17,472)	24,928,921	

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)

If Adjustments for any account are nonzero, please explain.

Account 391.1 increased because of a reclassification of plant to the Water utility.

Account 392 decreased since the Chevy Cavalier used for meter reading was transferred to the Electric utility when the other meter reading vehicle was retired. Also, a pickup truck from the Water Plant was transferred to Electric Distribution to be used as a back-up vehicle.

Account 394 increased since tools used primarily in the Water utility were previously booked to Electric and were transferred in 2010 to Water.

Account 397 decreased because radios used in operations were reclassified to the utility they are used in. (3) radios originally used in water were transferred to electric and (1) radio originally used in electric was transferred to water.

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)	13,758				13,758	18
Sand or Other Media Filtration Equipment (332)	20,289				20,289	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	34,047	0	0	0	34,047	
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)	710,560		12		710,548	25
Services (345)	378,036				378,036	26
Meters (346)	13,305		383		12,922	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)	46,089		99		45,990	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,147,990	0	494	0	1,147,496	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	5,567				5,567	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	5,567	0	0	0	5,567	
Total utility plant in service directly assignable	1,187,604	0	494	0	1,187,110	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,187,604	0	494	0	1,187,110	

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)	88,947	1.70%	3,201	2
Lake, River and Other Intakes (313)	6,500	1.70%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	110,080	1.80%	2,714	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	205,527		5,915	
PUMPING PLANT				
Structures and Improvements (321)	95,794	3.50%	36,920	7
Other Power Production Equipment (323)	35,323	4.40%	3,085	8
Electric Pumping Equipment (325)	344,774	5.50%	62,925	9
Diesel Pumping Equipment (326)	1,168	4.40%	133	10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	477,059		103,063	
WATER TREATMENT PLANT				
Structures and Improvements (331)	642,295	3.20%	155,763	12
Sand or Other Media Filtration Equipment (332)	1,305,782	3.30%	247,956	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	1,948,077		403,719	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	108,055	3.20%	6,414	16
Distribution Reservoirs and Standpipes (342)	752,858	1.90%	31,174	17
Transmission and Distribution Mains (343)	814,823	1.30%	59,281	18
Services (345)	205,438	2.90%	16,198	19
Meters (346)	382,315	5.50%	56,278	20
Hydrants (348)	122,760	2.20%	11,954	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	2,386,249		181,299	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	7,020	5.80%	477	24
Computer Equipment (391.1)	18,716	25.00%	5,101	25
Transportation Equipment (392)	92,136	5.80%	11,171 *	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	106,550	5.80%	6,822 *	28
Laboratory Equipment (395)	25,291	5.80%	41	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					92,148	2
313					6,500	3
314					0	4
316					112,794	5
317					0	6
	0	0	0	0	211,442	
321					132,714	7
323					38,408	8
325					407,699	9
326					1,301	10
328					0	11
	0	0	0	0	580,122	
331					798,058	12
332					1,553,738	13
333					0	14
334					0	15
	0	0	0	0	2,351,796	
341					114,469	16
342					784,032	17
343	74		506		874,536	18
345					221,636	19
346	29,342		1,436		410,687	20
348	1,139		4,906		138,481	21
349					0	22
	30,555	0	6,848	0	2,543,841	
390					0	23
391					7,497	24
391.1					23,817	25
392				(17,317)	85,990 *	26
393					0	27
394	19,403			1,492	95,461 *	28
395					25,332	29

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)	
GENERAL PLANT				
Power Operated Equipment (396)	19,978	8.26%	2,222	30
Communication Equipment (397)	9,422	10.00%	1,588 *	31
SCADA Equipment (397.1)	100,657	10.00%	35,133	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	379,770		62,555	
Total accum. prov. directly assignable	5,396,682		756,551	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 5,396,682		 756,551	

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					22,200	30
397				(1,025)	9,985 *	31
397.1					135,790	32
398					0	33
	19,403	0	0	(16,850)	406,072	
	49,958	0	6,848	(16,850)	6,093,273	
					0	34
	49,958	0	6,848	(16,850)	6,093,273	

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)

If Adjustments for any account are nonzero, please explain.

Account 392 represents the accumulated depreciation for the Cavalier and pickup truck that were transferred to electric from water.

Account 394 is the accumulated depreciation for the tool transfers to water from electric.

Account 397 is the net difference in accumulated depreciation for radio transfers between electric and water.

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	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)	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)	8,575	2.70%	440	12
Sand or Other Media Filtration Equipment (332)	12,851	3.24%	670	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	21,426		1,110	
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)	118,680	0.93%	9,237	18
Services (345)	193,904	2.20%	10,963	19
Meters (346)	8,937	5.00%	721	20
Hydrants (348)	8,476	1.59%	1,013	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	329,997		21,934	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	1,290	9.09%	323	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					9,015	12
332					13,521	13
333					0	14
334					0	15
	0	0	0	0	22,536	
341					0	16
342					0	17
343	12				127,905	18
345					204,867	19
346	383				9,275	20
348	99				9,390	21
349					0	22
	494	0	0	0	351,437	
390					0	23
391					1,613	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	1,290		323	
Total accum. prov. directly assignable	352,713		23,367	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	352,713		23,367	

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	1,613	
	494	0	0	0	375,586	
					0	34
	494	0	0	0	375,586	

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.

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January		67,033		67,033	1
February		60,485		60,485	2
March		65,163		65,163	3
April		69,695		69,695	4
May		70,392		70,392	5
June		66,412		66,412	6
July		72,164		72,164	7
August		76,289		76,289	8
September		65,056		65,056	9
October		63,889		63,889	10
November		59,406		59,406	11
December		63,379		63,379	12
Total annual pumpage	0	799,363	0	799,363	

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):	799,363	2
Less: Gallons (000's) used in the treatment process:	42,205	3
Subtotal: Gallons (000's) entering distribution system:	757,158	4
Less: Gallons (000's) sold (Revenue Water):	651,298	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	105,860	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	3,062	8
Gallons (000's) used for fire protection:	124	9
Gallons (000's) used to prevent freezing of distribution system:	1,201	10
Gallons (000's) used for other system uses:	1,836	11
Subtotal Authorized System Uses:	6,223	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	32,717	14
Gallons (000's) lost due to service leaks or breaks:	16,712	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	1,967	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	48,241	18
Subtotal Water Losses:	99,637	19
Percentage of water entering distribution system sold:	86%	20
Percentage of Real and Apparent Losses:	13%	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.)	3,437	29
Date of maximum: 08/10/2010		30
Cause of maximum: There was a high flow rate to SCA tissue mill.		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,528	33
Date of minimum: 11/20/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,663,881	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:	50	40
Number of service breaks repaired this year:	16	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	14,193	43
Outside municipality?	30	44

WATER AUDIT AND OTHER STATISTICS

Water Audit and Other Statistics (Page W-15)

General footnotes

The population served is based on the number of residential customers multiplied by the average household size of 3, based on the 2000 census data.

WATER AUDIT AND OTHER STATISTICS (cont.)

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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)	
FOX RIVER	1	0	4	24	1
FOX RIVER	2	140	6	16	2
LAKE WINNEBAGO	3	3	4	42	3

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	HIGH LIFT #1	HIGH LIFT #2	HIGH LIFT #3	1
Location	105 MANITOWOC STREET	105 MANITOWOC STREET	105 MANITOWOC STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1988	1988	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	7,000	3,900	5,500	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9
Year Installed	1988	1988	1988	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	400	250	300	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT #4	INT LIFT #1	INT LIFT #2	15
Location	105 MANITOWOC STREET	57 MANITOWOC STREET	57 MANITOWOC STREET	16
Purpose	B	B	B	17
Destination	D	T	T	18
Pump Manufacturer	GOULDS	WEIR	WEIR	19
Year Installed	1988	2007	2007	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	2,500	3,200	3,200	22
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	23
Year Installed	1988	2007	2007	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	50	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	INT LIFT #3	LOW LIFT #5	LOW LIFT #6	1
Location	57 MANITOWOC STREET	57 MANITOWOC STREET	57 MANITOWOC STREET	2
Purpose	B	P	P	3
Destination	T	T	T	4
Pump Manufacturer	WEIR	DELAVAL	GOULDS	5
Year Installed	2007	1927	1966	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	3,200	1,800	3,472	8
Pump Motor or Standby Engine Mfr	US MOTORS	WESTINGHOUSE	WESTINGHOUSE	9 10
Year Installed	2007	1927	1966	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	20	75	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LOW LIFT #7	LOW LIFT #8		15
Location	57 MANITOWOC STREET	57 MANITOWOC STREET		16
Purpose	P	P		17
Destination	T	T		18
Pump Manufacturer	GOULDS	GOULDS		19
Year Installed	1966	1960		20
Type	CENTRIFUGAL	CENTRIFUGAL		21
Actual Capacity (gpm)	3,472	3,472		22
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	ELLIOT COMPANY		23 24
Year Installed	1966	1960		25
Type	ELECTRIC	ELECTRIC		26
Horsepower	75	50		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	CLEARWELL3	ISLAND	MANITOWOC STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1988	1967	1929	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	153	154	6
Total capacity in gallons (actual)	3,000,000	750,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	6.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			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	1.000	0				0	1
M	D	2.000	1,420				1,420	2
M	D	4.000	4,719				4,719	3
P	S	4.000	50				50	4
M	D	6.000	164,281		27		164,254	5
P	D	6.000	17,494	27			17,521	* 6
M	D	8.000	47,316				47,316	7
P	D	8.000	3,130				3,130	8
M	D	10.000	6,552				6,552	9
P	D	10.000	6,668				6,668	10
M	D	12.000	23,598				23,598	11
M	T	12.000	9,204				9,204	12
P	D	12.000	16,409				16,409	13
M	D	16.000	6,307				6,307	14
M	T	16.000	2,013				2,013	15
P	T	16.000	0				0	16
M	S	20.000	120				120	17
M	T	20.000	8,662				8,662	18
P	T	20.000	5,050				5,050	19
M	S	24.000	500				500	20
M	T	30.000	250				250	21
P	T	30.000	0				0	22
P	S	42.000	2,320				2,320	23
Total Within Municipality			326,063	27	27	0	326,063	
Total Utility			326,063	27	27	0	326,063	

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 addition of 27' of water main on Pacific Street was funded through the revenue (O&M) fund.

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)	
M	0.750	3,325			2	3,327	46	*
M	1.000	1,117				1,117		2
P	1.000	91				91		3
M	1.250	32				32		4
M	1.500	37				37		5
M	2.000	71				71		6
M	2.500	1				1		7
M	3.000	7				7		8
M	4.000	29				29		9
P	6.000	5				5		10
M	6.000	14				14		11
P	8.000	4				4	1	12
M	8.000	7				7		13
P	10.000	1				1		14
M	10.000	3				3		15
M	12.000	1				1		16
Total Utility		4,745	0	0	2	4,747	47	

WATER SERVICES

Water Services (Page W-22)

Explain all reported Adjustments.

At 205 and 209 Kaukauna Street, two Habitat for Humanity houses were built. Both of the services were existing at the lot line, however were not accounted on plant books for tapped services.

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	4,835	273	273	(23)	4812	271	1
0.750	8			1	9	1	2
1.000	84			(2)	82	0	3
1.250	0				0	0	4
1.500	37			(5)	32	0	5
2.000	68		3		65	3	6
3.000	25		1	(3)	21	1	7
4.000	14		1		13	1	8
6.000	4				4	1	9
8.000	1				1	0	10
10.000	1				1	0	11
Total:	5,077	273	278	(32)	5040	278	

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	4,711	71	1	10	0	19	4812	1
0.750	6	3	0	0	0	0	9	2
1.000	35	22	2	12	1	10	82	3
1.250	0	0	0	0	0	0	0	4
1.500	1	15	3	5	0	8	32	5
2.000	2	30	9	7	3	14	65	6
3.000	0	9	4	5	0	3	21	7
4.000	0	1	6	4	1	1	13	8
6.000	0	0	2	0	1	1	4	9
8.000	0	0	0	0	1	0	1	10
10.000	0	0	1	0	0	0	1	11
Total:	4,755	151	28	43	7	56	5040	

METERS

Meters (Page W-23)

Explain all reported adjustments.

The adjustment of -32 is due to incorrect data entering at the time the meters were purchased several years ago. More work has been done to correctly update the meter database.

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

Our meter replacing and testing is done on an 8-year rotation. Our meters are tested both when they come out and before they get installed on location.

If 2-inch or greater meters are reported as residential, please explain.

The 2-inch residential meters are for larger homes on the lake that have hot water heat with a boiler.

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 are all mag meters located at SCA Tissue, MU Steam Plant, Whiting Paper and at the MU Water Plant. These are factory tested when installed.

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	389	5	5		389	2
Total Fire Hydrants	389	5	5	0	389	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	454	*
Number of distribution system valves end of year:	1,055	
Number of distribution valves operated during year:	274	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-25)

General footnotes

Less than 50% of the valves were operated in 2010 because there were too many main breaks during the summer months. During that time period is when we typically operate the valves.

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	>= 24-inch	MU Clearwell (1 of 2)	Ultrasonic		1
Station Meter	>= 24-inch	MU Clearwell (2 of 2)	Ultrasonic		2
Wholesale Meter	6	Town of Menasha	Ultrasonic	6/18/2009	3
Wholesale Meter	6	Town of Menasha	Ultrasonic	10/7/2009	4

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)
Winnebago County	
Cities	
MENASHA	5,000
Total Cities:	5,000
Total Winnebago County:	5,000
Total Company:	5,000

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	43,819,161	40,348,141	1
Total Sales of Electricity	43,819,161	40,348,141	
Other Operating Revenues			
Forfeited Discounts (450)	29,068	27,884	2
Miscellaneous Service Revenues (451)	10,408	9,468	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	108,354	105,624	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	4,172	5,345	7
Total Other Operating Revenues	152,002	148,321	
Total Operating Revenues	43,971,163	40,496,462	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	38,916,973	35,439,253	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	1,296,588	1,136,584	10
Customer Accounts Expenses (901-905)	335,545	320,100	11
Customer Service and Information Expenses (906)	0	0	12
Sales Expenses (911-916)	50,000	50,000	13
Administrative and General Expenses (920-932)	947,828	936,493	14
Total Operation and Maintenance Expenses	41,546,934	37,882,430	
Other Expenses			
Depreciation Expense (403)	862,741	891,778	15
Amortization Expense (404-407)	39,251	53,770	16
Taxes (408)	747,988	680,861	17
Total Other Expenses	1,649,980	1,626,409	
Total Operating Expenses	43,196,914	39,508,839	
NET OPERATING INCOME	774,249	987,623	

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	29,068	2
Other (specify):		
Total Forfeited Discounts (450)	29,068	
Miscellaneous Service Revenues (451):		
RECONNECTION FEES	8,920	3
FIRE PUMP FEEDER	1,188	4
TEMPORARY SERVICE	300	5
Total Miscellaneous Service Revenues (451)	10,408	
Sales of Water and Water Power (453):		
NONE		6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
ATC JOINT POLE CREDIT	(338)	7
US CELLULAR WATER TOWER LEASE	19,391	8
AT&T JOINT POLE CONTACTS	42,864	9
WE ENERGIES JOINT POLE CONTACTS	3,262	10
TDS JOINT POLE CONTACTS	1,140	11
TIME WARNER CABLE JOINT POLE CONTACTS	36,056	12
MU FIBER JOINT POLE CONTACTS	5,979	13
Total Rent from Electric Property (454)	108,354	
Interdepartmental Rents (455):		
NONE		14
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SOLAR GENERATION CREDIT	3	15
SALES TAX DISCOUNTS	2,692	16
SEWER CALCULATION ADJUSTMENTS	995	17
STORM WATER CALCULATION ADJUSTMENTS	482	18
Total Other Electric Revenues (456)	4,172	

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)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	0
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32

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	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	38,916,973	35,439,253	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	38,916,973	35,439,253	
Total Power Production Expenses	38,916,973	35,439,253	
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)	160,072	105,782	* 50
Load Dispatching (581)	186,368	229,035	* 51
Station Expenses (582)	100,223	52,736	* 52
Overhead Line Expenses (583)	158,872	148,002	53
Underground Line Expenses (584)	21,804	25,406	54
Street Lighting and Signal System Expenses (585)	14,241	11,716	55
Meter Expenses (586)	34,257	42,880	56
Customer Installations Expenses (587)	2,939	4,495	57
Miscellaneous Distribution Expenses (588)	340,158	288,992	* 58
Rents (589)	3,935	3,938	59
Maintenance Supervision and Engineering (590)	28,525	27,976	60
Maintenance of Structures (591)	3	159	61
Maintenance of Station Equipment (592)	61,081	47,366	* 62
Maintenance of Overhead Lines (593)	140,884	106,625	* 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)	25,933	31,622	64
Maintenance of Line Transformers (595)	5,671	3,321	65
Maintenance of Street Lighting and Signal Systems (596)	11,214	4,628	66
Maintenance of Meters (597)	408	1,905	67
Maintenance of Miscellaneous Distribution Plant (598)		0	68
Total Distribution Expenses	1,296,588	1,136,584	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	12,013	11,225	69
Meter Reading Expenses (902)	55,766	68,207	* 70
Customer Records and Collection Expenses (903)	265,664	229,394	71
Uncollectible Accounts (904)	2,102	11,274	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)		0	74
Total Customer Accounts Expenses	335,545	320,100	
SALES EXPENSES			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)	50,000	50,000	77
Miscellaneous Sales Expenses (916)		0	78
Total Sales Expenses	50,000	50,000	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	197,560	168,472	79
Office Supplies and Expenses (921)	18,605	18,908	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	57,257	65,499	82
Property Insurance (924)	38,450	39,421	83
Injuries and Damages (925)	33,495	62,430	* 84
Employee Pensions and Benefits (926)	499,962	507,072	85
Regulatory Commission Expenses (928)	22,778	9,235	* 86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	40,619	30,730	88
Rents (931)	2,892	2,507	89
Maintenance of General Plant (932)	36,210	32,219	90
Total Administrative and General Expenses	947,828	936,493	
Total Operation and Maintenance Expenses	41,546,934	37,882,430	

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 580 increased since more time was allocated to supervision and engineering than in 2009

Account 581 decreased because there were more operators staffed in 2009 for dispatching. In 2010 there are fewer employees who do dispatching, so less time is charged to 581.

Account 582 increased because more substation work and projects were completed in 2010 compared to 2009.

Account 588 increased since more wages are allocated to this account due to the EMT and Operator positions assisting in distribution.

Account 592 increased in 2010 since we completed battery testing at all substations and CT/PT meter testing took place at Northside, Tayco and Melissa substations.

Account 593 increased since the tree trimming program was completed in 2010 internally by the linecrew instead of being outsourced. The outside vendor was only used a few times during the year. Less wages were charged to other accounts.

Account 902 decreased because in 2009 more was charged to this account for training an employee for meter reading. In early 2010 the training was completed so less time was charged by other employees in the training process.

Account 925 decreased because the workers compensation policy cost more in 2009. In 2010 the policy is more in line with previous years.

Account 928 increased due to charges incurred from the PSC for the rate case including the sale/leaseback of the Electric utility.

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		598,534	598,534	1
Social Security		126,516	117,980	2
Wisconsin Gross Receipts Tax		5,736	5,884	3
PSC Remainder Assessment		38,584	37,525	4
Other (specify):				
SEWER CHARGE		(5,465)	(4,760)	5
PORTION OF PROPERTY TAX EQUIV		(15,917)	(74,302)	6
Total tax expense		747,988	680,861	

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			Calumet	Winnebago			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.172800	0.172500			3
County tax rate	mills		4.492000	5.790100			4
Local tax rate	mills		9.859600	9.845700			5
School tax rate	mills		9.715600	9.702000			6
Voc. school tax rate	mills		1.811800	1.809300			7
Other tax rate - Local	mills		0.613700	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		26.665500	27.319600			10
Less: state credit	mills		1.304800	1.469600			11
Net tax rate	mills		25.360700	25.850000			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.859600	9.845700			14
Combined School Tax Rate	mills		11.527400	11.511300			15
Other Tax Rate - Local	mills		0.613700	0.000000			16
Total Local & School Tax	mills		22.000700	21.357000			17
Total Tax Rate	mills		26.665500	27.319600			18
Ratio of Local and School Tax to Total	dec.		0.825062	0.781746			19
Total tax net of state credit	mills		25.360700	25.850000			20
Net Local and School Tax Rate	mills		20.924159	20.208145			21
Utility Plant, Jan. 1	\$	27,703,646	3,418,993	24,284,653			22
Materials & Supplies	\$	404,520	0	404,520			23
Subtotal	\$	28,108,166	3,418,993	24,689,173			24
Less: Plant Outside Limits	\$	491,927	43,279	448,648			25
Taxable Assets	\$	27,616,239	3,375,714	24,240,525			26
Assessment Ratio	dec.		0.988899	0.983257			27
Assessed Value	\$	27,172,906	3,338,240	23,834,666			28
Net Local & School Rate	mills		20.924159	20.208145			29
Tax Equiv. Computed for Current Year	\$	551,504	69,850	481,654			30
Tax Equivalent per 1994 PSC Report	\$	598,534					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	598,534					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (ELECTRIC)

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

This is the tax rate for the Sanitary District for Calumet County.

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)	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)	2,655				2,655	24
Total Other Production Plant	2,655	0	0	0	2,655	
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--

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 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)	275,001	8,241		15	283,257	* 34
Structures and Improvements (361)	242,177				242,177	35
Station Equipment (362)	5,079,676	16,075		(993)	5,094,758	* 36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	2,347,598	308,108	48,250	(1,684)	2,605,772	* 38
Overhead Conductors and Devices (365)	2,691,984	187,080	59,659	1,850	2,821,255	* 39
Underground Conduit (366)	501,172	28,929	855	(321)	528,925	* 40
Underground Conductors and Devices (367)	3,894,051	143,910	7,728	(885)	4,029,348	* 41
Line Transformers (368)	2,798,512	85,178	13,678		2,877,012	42
Services (369)	1,229,135	42,264	7,493		1,263,906	43
Meters (370)	1,591,262	78,586	20,525		1,649,323	44
Installations on Customers' Premises (371)	4,656				4,656	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	450,103	44,501	10,998		483,606	47
Total Distribution Plant	21,105,327	942,872	169,186	(2,018)	21,876,995	
GENERAL PLANT						
Land and Land Rights (389)	262,279				262,279	48
Structures and Improvements (390)	2,180,464	44,634	17,464		2,207,634	49
Office Furniture and Equipment (391)	110,367				110,367	50
Computer Equipment (391.1)	270,677	12,836	6,930	569	277,152	* 51
Transportation Equipment (392)	692,862	19,228	9,724	19,241	721,607	* 52
Stores Equipment (393)	40,491				40,491	53
Tools, Shop and Garage Equipment (394)	232,887	7,261	27,160	1,483	214,471	* 54
Laboratory Equipment (395)	32,608				32,608	55
Power Operated Equipment (396)	206,540				206,540	56
Communication Equipment (397)	254,141	6,896		15,125	276,162	* 57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	4,283,316	90,855	61,278	36,418	4,349,311	
Total utility plant in service directly assignable	25,391,298	1,033,727	230,464	34,400	26,228,961	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	25,391,298	1,033,727	230,464	34,400	26,228,961	

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)

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

Account 364 includes the addition of 3 bracket clusters, 50 anchors, 19 -35' poles, 30 -40' poles, 47 -45' poles, 10 -50' poles, 2 -55' poles, 289 clevis', 74 guys, and 135 crossarms.

Account 365 includes the addition of 30 grounds, 130 dead ends, 42 cutouts, 14 switch hooks, 38 10kv arresters, 115' of #6 DX wire, 40,057' of ACSR 4/0 wire, 5,522' of 336 MCM wire, 30' of 500 MCM wire, 50' of #2 wire, 60' of ZAN 4/0 wire, 320' of 4/0 Quad wire, and 220' of Quad 2/0 wire.

Account 367 includes the addition of 29 secondary pedestal enclosures, 6 sectionalizer enclosures, 14 grounds, 70 terminators, 10 elbow arresters, 17 riser arresters, 17 cutouts, 175' of 750 Al cable, 2,905' of 350 MCM cable, 9,360' of Converse 2/0 cable, 70' of #2 cable, 10,033' of #2 ACSR cable, 10,294' of Primary 1/0 cable, 1,870' of Triplex 4/0 cable, and 1,654' of 350 Quad cable.

The majority of all of the additions above are due to completing the large Third Street reconstruction project.

If Adjustments for any account are nonzero, please explain.

Accounts 360, 362, 364, 365, 366, 367, 391.1 and 397 all represent prior year adjustments from 2009 plant booked.

Accounts 391.1, 392, 394 and 397 also include the transfer of plant between companies at net book value.

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	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--

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 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)	7,076				7,076	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	126,798	305	2,605		124,498	38
Overhead Conductors and Devices (365)	151,696		3,362		148,334	39
Underground Conduit (366)	79,231	4,932	135		84,028	40
Underground Conductors and Devices (367)	597,072	22,839	1,185		618,726	41
Line Transformers (368)	35,837		175		35,662	42
Services (369)	255,398	907	1,558		254,747	43
Meters (370)	6,613		86		6,527	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	216,422	5,981	5,288		217,115	47
Total Distribution Plant	1,476,143	34,964	14,394	0	1,496,713	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	6,156		49		6,107	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	213,769		5,473		208,296	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)	4,796				4,796	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	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	224,721	0	5,522	0	219,199	
Total utility plant in service directly assignable	1,700,864	34,964	19,916	0	1,715,912	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	1,700,864	34,964	19,916	0	1,715,912	

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)	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)	1,053	3.45%	92	18
Total Other Production Plant	1,053		92	
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)	120,176	2.84%	6,878	27
Station Equipment (362)	2,789,856	3.00%	152,617	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					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					1,145	18
	0	0	0	0	1,145	
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					127,054	27
362			173		2,942,646	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)	1,431,500	5.56%	137,745	30
Overhead Conductors and Devices (365)	1,338,204	4.26%	117,432 *	31
Underground Conduit (366)	115,227	2.50%	12,876 *	32
Underground Conductors and Devices (367)	1,180,565	4.11%	162,826	33
Line Transformers (368)	1,001,381	2.73%	77,375	34
Services (369)	1,080,711	7.05%	30,651	35
Meters (370)	206,663	3.57%	57,844	36
Installations on Customers' Premises (371)	3,024	5.50%	256	37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	294,398	6.39%	29,832	39
Total Distribution Plant	9,561,705		786,332	
GENERAL PLANT				
Structures and Improvements (390)	856,355	2.50%	54,851	40
Office Furniture and Equipment (391)	54,000	6.67%	7,361	41
Computer Equipment (391.1)	201,445	16.67%	21,869 *	42
Transportation Equipment (392)	417,806	7.60%	57,525 *	43
Stores Equipment (393)	30,544	4.00%	1,620	44
Tools, Shop and Garage Equipment (394)	111,986	5.88%	13,152 *	45
Laboratory Equipment (395)	13,137	3.33%	1,086	46
Power Operated Equipment (396)	110,003	8.93%	14,965	47
Communication Equipment (397)	128,400	8.33%	22,088 *	48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	1,923,676		194,517	
Total accum. prov. directly assignable	11,486,434		980,941	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	11,486,434		980,941	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	11,486,434		980,941	

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	48,250	44,681	7,093		1,483,407	30
365	59,659	40,493	11,890	1,191	1,368,565	* 31
366	855	525		(1,191)	125,532	* 32
367	7,728	3,712	178		1,332,129	33
368	13,678		2,175		1,067,253	34
369	7,493	4,350	1,025		1,100,544	35
370	20,525				243,982	36
371					3,280	37
372					0	38
373	10,998	3,108	3,354		313,478	39
	169,186	96,869	25,888	0	10,107,870	
390	17,464				893,742	40
391					61,361	41
391.1	6,930		200	913	217,497	* 42
392	9,724		275	18,015	483,897	* 43
393					32,164	44
394	27,160		6,500	(1,492)	102,986	* 45
395					14,223	46
396					124,968	47
397				8,876	159,364	* 48
397.1					0	49
398					0	50
	61,278	0	6,975	26,312	2,090,202	
	230,464	96,869	32,863	26,312	12,199,217	
					0	51
	230,464	96,869	32,863	26,312	12,199,217	
399					0	52
	0	0	0	0	0	
	230,464	96,869	32,863	26,312	12,199,217	

**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)

If Adjustments for any account are nonzero, please explain.

Accounts 365 and 366 represent accumulated depreciation affected by prior year adjustments.

Accounts 391.1, 392, 394 and 397 are all adjustments for accumulated depreciation with transferring the assets at net book value between companies.

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)	4,023	3.00%	212	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					4,235	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)	95,011	5.56%	6,986	30
Overhead Conductors and Devices (365)	89,450	4.26%	6,391	31
Underground Conduit (366)	5,723	2.50%	2,041	32
Underground Conductors and Devices (367)	105,947	4.11%	24,985	33
Line Transformers (368)	2,665	2.73%	976	34
Services (369)	245,562	7.05%	1,717	35
Meters (370)	174	3.57%	235	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)	73,947	6.39%	13,851	39
Total Distribution Plant	622,502		57,394	
GENERAL PLANT				
Structures and Improvements (390)	598	2.50%	153	40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	167,980	16.67%	10,757	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)	811	8.33%	399	48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	169,389		11,309	
Total accum. prov. directly assignable	791,891		68,703	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	791,891		68,703	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	791,891		68,703	

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	2,605				99,392	30
365	3,362				92,479	31
366	135				7,629	32
367	1,185				129,747	33
368	175				3,466	34
369	1,558				245,721	35
370	86				323	36
371					0	37
372					0	38
373	5,288				82,510	39
	14,394	0	0	0	665,502	
390	49				702	40
391					0	41
391.1	5,473				173,264	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					1,210	48
397.1					0	49
398					0	50
	5,522	0	0	0	175,176	
	19,916	0	0	0	840,678	
					0	51
	19,916	0	0	0	840,678	
399					0	52
	0	0	0	0	0	
	19,916	0	0	0	840,678	

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)	49	1			50		2
14.4/24.9 kV (25kV)	0				0		3
Other:							
NONE	0				0		4
Underground Lines							
2.4/4.16 kV (4kV)	0				0		5
7.2/12.5 kV (12kV)	49	2			51		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)	0				0		10
14.4/24.9 kV (25kV)	0				0		11
Other:							
34.5 kV	8				8		12
Underground Lines							
2.4/4.16 kV (4kV)	0				0		13
7.2/12.5 kV (12kV)	0				0		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

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	76,533	Monday	01/04/2010	18:00	49,508	1
February	02	74,740	Thursday	02/11/2010	19:00	44,438	2
March	03	73,158	Thursday	03/11/2010	19:00	48,458	3
April	04	73,808	Thursday	04/15/2010	13:00	45,532	4
May	05	83,400	Monday	05/24/2010	17:00	49,406	5
June	06	83,404	Tuesday	06/22/2010	18:00	49,019	6
July	07	84,315	Wednesday	07/28/2010	15:00	51,144	7
August	08	87,481	Thursday	08/12/2010	18:00	53,548	8
September	09	79,936	Thursday	09/02/2010	15:00	47,392	9
October	10	75,711	Tuesday	10/26/2010	19:00	49,723	10
November	11	76,430	Tuesday	11/23/2010	18:00	48,104	11
December	12	79,364	Tuesday	12/14/2010	19:00	48,782	12
Total		948,280				585,054	

System Name WPPI Energy

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

Type of Reading	Supplier
15 minutes integrated	WPPI ENERGY

MONTHLY PEAK DEMAND AND ENERGY USAGE

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

General footnotes

The Menasha Utilities Steam Plant was taken off this report as a supplier since it shut down in October 2009. The last month it supplied energy was August 2009.

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	585,054	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	585,054	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	581,596	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	235	22
Total Used by Company	235	23
Total Sold and Used	581,831	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	3,223	27
Total Energy Losses	3,223	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	0.5509%	29
Total Disposition of Energy	585,054	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)	
Residential Sales				
MS-2	MS-2	111	203	1
RG-1	RG-1	8,071	61,215	2
RG-2	RG-2	27	339	3
Total Sales for Residential Sales		8,209	61,757	
Commercial & Industrial				
CP-1	CP-1	65	17,716	4
CP-1 OTHER SALES TO PUBLIC AUTHORITY	CP-1	1	278	5
CP-2 INTERDEPARTMENTAL	CP-2	2	1,664	6
CP-2	CP-2	18	25,899	7
CP-3	CP-3	13	114,742	8
CP-4	CP-4	2	339,180	9
GS-1	GS-1	777	18,611	10
GS-2	GS-2	8	137	11
MS-2	MS-2	10	3	12
Total Sales for Commercial & Industrial		896	518,230	
Public Street & Highway Lighting				
MS-1	MS-1	3	1,501	13
MS-3	MS-3	2	108	14
Total Sales for Public Street & Highway Lighting		5	1,609	
Sales for Resale				
NONE				15
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		9,110	581,596	

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)	
		18,898	32,611	51,509	1
		5,377,973	1,197,824	6,575,797	2
		25,821	6,523	32,344	3
0	0	5,422,692	1,236,958	6,659,650	
	120,243	1,346,665	344,882	1,691,547	4
	3,288	22,085	5,089	27,174	5
	8,726	101,207	32,851	134,058	6
	166,029	1,747,413	514,531	2,261,944	7
	532,537	6,410,365	2,337,077	8,747,442	8
	1,053,927	16,213,878	5,962,044	22,175,922	9
		1,549,034	349,606	1,898,640	10
		10,201	2,590	12,791	11
		968	63	1,031	12
0	1,884,750	27,401,816	9,548,733	36,950,549	
		170,933	29,144	200,077	13
		6,732	2,153	8,885	14
0	0	177,665	31,297	208,962	
				0	15
0	0	0	0	0	
0	1,884,750	33,002,173	10,816,988	43,819,161	

SALES OF ELECTRICITY BY RATE SCHEDULE

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

If Billing Demand Units are not reported in Columns (e) or (f), please explain.

We do not measure the data to be reported in column (e).

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 ENERGY				1
Point of Delivery	VARIOUS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138,000/13,200				4
Point of Metering	SAME AS DELIVERY				5
Total of 12 Monthly Maximum Demands -- kW	948,280				6
Average load factor	84.5155%				7
Total Cost of Purchased Power	38,916,973				8
Average cost per kWh	0.0665				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	16,901	32,607			12
February	16,560	27,877			13
March	18,837	29,621			14
April	17,650	27,882			15
May	17,155	32,251			16
June	19,055	29,964			17
July	18,989	32,155			18
August	20,280	33,269			19
September	17,646	29,746			20
October	17,772	31,951			21
November	17,668	30,436			22
December	19,285	29,497			23
Total kWh (000)	217,798	367,256			24
Footnotes:					25

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

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Menasha	Menasha			1
Unit Identification	3	4			2
Type of Generation	STEAM	STEAM			3
kWh Net Generation (000)	0	0			4
Is Generation Metered or Estimated?	M	M			5
Is Exciter & Station Use Metered or Estimated?	M	M			6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O	O			14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)					16
Monthly Net Generation --- kWh (000):					17
January					18
February					19
March					20
April					21
May					22
June					23
July					24
August					25
September					26
October					27
November					28
December					29
Total kWh (000)	0	0			30
Gas Consumed--Therms					31
Average Cost per Therm Burned (\$)					32
Fuel Oil Consumed Barrels (42 gal.)					33
Average Cost per Barrel of Oil Burned (\$)					34
Specific Gravity					35
Average BTU per Gallon					36
Lubricating Oil Consumed--Gallons					37
Average Cost per Gallon (\$)					38
kWh Net Generation per Gallon of Fuel Oil					39
kWh Net Generation per Gallon of Lubr. Oil					40
Does plant produce steam for heating or other purposes in addition to elec. generation?					41
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?	M	M			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

PRODUCTION STATISTICS

Production Statistics (Page E-20)

General footnotes

Menasha Units 3 and 4 were not operational during 2010. The Menasha Utilities Steam Plant shut down in October 2009.

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)	
Menasha	3	1956	625	835	Springfield	Stoker	100	1
Menasha	4	1964	875	905	Riley	Stoker	150	2
Menasha								3
Total							250	

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)			
1956	SC	3600	4		7500	9375	7500	8500	
1964	SC	3600	14		13680	16094	13680	14500	
2006	NC	1800	14		7000	8235	7000	5908	
Total					0	28180	33704	28180	28908

STEAM PRODUCTION PLANTS

Steam Production Plants (Page E-21)

General footnotes

The maximum continuous capacity is actually 23,000. At the maximum level, with the steam boiler output of 250,000 lbs/hr, it is only possible to generate the maximum of 23,000 kW because all steam production must go through #3 and #4 condensing turbines.

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	Meadows	Melissa	Northside2	Northside1	Tayco	1
Voltage--High Side	138	138	138	138	138	2
Voltage--Low Side	13	13	13	34	34	3
Num. Main Transformers in Operation	1	1	1	1	2	4
Total Capacity of Transformers in kVA	22	22	22	50	50	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	11,655	14,677	17,234	22,649	30,643	7
Dt and Hr of Such Maximum Demand	05/24/2010 18:00 03/25/2010 10:00 05/24/2010 15:00 09/14/2010 13:00 12/13/2010 05:00					8
Kwh Output	36,396,704	48,197,677	61,468,816	41,418,421	397,396,441	9
Footnotes						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						11
Voltage--High Side						12
Voltage--Low Side						13
Num. of Main Transformers in Operation						14
Total Capacity of Transformers in kVA						15
Number of Spare Transformers on Hand						16
15-Minute Maximum Demand in kW						17
Dt and Hr of Such Maximum Demand						18
Kwh Output						19
Footnotes						20

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						21
Voltage--High Side						22
Voltage--Low Side						23
Num. of Main Transformers in Operation						24
Capacity of Transformers in kVA						25
Number of Spare Transformers on Hand						26
15-Minute Maximum Demand in kW						27
Dt and Hr of Such Maximum Demand						28
Kwh Output						29
Footnotes						30

SUBSTATION EQUIPMENT

Substation Equipment (Page E-26)

General footnotes

Northside substation is broken out between Northside1 and Northside2 since we have a total of 2 transformers, 1-34kv 50mva (industrial) and 1-13kv 22mva (distribution).

The maximum demand is a 60-minute maximum versus a 15-minute maximum.

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		Total Cap. (kVA) (d)	
		Number (c)			
Number first of year	10,084	1,440		145,329	* 1
Acquired during year	440	19		1,317	2
Total	10,524	1,459		146,646	3
Retired during year	159	19		942	4
Sales, transfers or adjustments increase (decrease)					5
Number end of year	10,365	1,440		145,704	6
Number end of year accounted for as follows:					7
In customers' use	9,117	1,280		123,943	8
In utility's use	20	9		1,875	9
Locked meters on customers' premises					10
In stock	1,228	151		19,886	12
Total end of year	10,365	1,440		145,704	13

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Electric Distribution Meters & Line Transformers (Page E-27)

General footnotes

The beginning balance for meters was updated to reflect the actual number of meters included in the MU meter database that was updated in 2010.

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					
Other	80	1	356	*	1
Other	81	1	345	*	2
Other	100	21	9,188	*	3
Sodium Vapor	100	25	12,450		4
Sodium Vapor	150	809	593,857		5
Sodium Vapor	200	7	6,909		6
Sodium Vapor	250	316	399,391		7
Sodium Vapor	400	4	7,808		8
Total		1,184	1,030,304		
Ornamental					
Other	80	8	784	*	9
Sodium Vapor	100	49	23,226		10
Sodium Vapor	150	472	347,520		11
Sodium Vapor	250	77	97,413		12
Sodium Vapor	400	1	1,952		13
Total		607	470,895		
Other					
Metal Halide/Halogen	400	4	7,815		14
Other	400	11	20,230		15
Sodium Vapor	100	17	10,187		16
Sodium Vapor	150	107	78,881		17
Sodium Vapor	200	7	7,014		18
Sodium Vapor	250	50	62,667		19
Total		196	186,794		

STREET LIGHTING EQUIPMENT

Street Lighting Equipment (Page E-28)

General footnotes

80 Watt Other listed under Non-Ornamental represents (1) 80 Watt Induction light that is being used.

81 Watt Other listed under Non-Ornamental represents (1) LED light being used.

100 Watt Other listed under Non-Ornamental represents (21) 100 Watt Induction lights being used

80 Watt Other listed under Ornamental represents (8) 80 Watt Ornamental Induction lights being used.
