



3014 (02-05-09)

ANNUAL REPORT

OF

Name: WAVERLY SANITARY DISTRICT

Principal Office: N8722 COUNTY ROAD LP
MENASHA, WI 54952

For the Year Ended: DECEMBER 31, 2008

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAVERLY SANITARY DISTRICT**Utility Address:** N8722 COUNTY ROAD LP
MENASHA, WI 54952**When was utility organized?** 8/21/1972**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS. CATHERINE M GIRDLEY**Title:** OFFICE MANAGER**Office Address:** WAVERLY SANITARY DISTRICT
N8722 COUNTY ROAD LP
MENASHA, WI 54952**Telephone:** (920) 731 - 0002**Fax Number:** (920) 731 - 2955**Email Address:** cathyg@new.rr.com

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

Name:**Title:****Office Address:****Telephone:****Fax Number:****Email Address:** cathyg@new.rr.com

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

Name: MR. WILLIAM C. HELEIN**Title:** COMMISSION PRESIDENT**Office Address:** W6419 FIRE LANE #8
MENASHA, WI 54952**Telephone:** (920) 739 - 4925**Fax Number:****Email Address:** cathyg@new.rr.com

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

YES

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

Name: MR. BLAINE PRIEBUSCH**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** ERICKSON & ASSOCIATES, S.C.
1000 WEST COLLEGE AVENUE
P.O. BOX 1116
APPLETON, WI 54912**Telephone:** (920) 733 - 4957**Fax Number:** (920) 733 - 6221**Email Address:** BLAINE@ERICKSON-CPAS.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2008

Period covered by most recent audit: 2008

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT KRUEGER

Title: SYSTEMS OPERATOR

Office Address: WAVERLY SANITARY DISTRICT
N8722 COUNTY ROAD LP
MENASHA, WI 54952

Telephone: (920) 731 - 0002

Fax Number: (920) 731 - 2955

Email Address: bobbuck@new.rr.com

Name: MR. WILLIAM C. HELEIN

Title: COMMISSION PRESIDENT

Office Address: WAVERLY SANITARY DISTRICT
N8722 COUNTY ROAD LP
MENASHA, WI 54952

Telephone: (920) 731 - 0002

Fax Number: (920) 731 - 2955

Email Address: commish02@new.rr.com

Name: MS CATHERINE M GIRDLEY

Title: OFFICE MANAGER

Office Address: WAVERLY SANITARY DISTRICT
N8722 COUNTY ROAD LP
MENASHA, WI 54952

Telephone: (920) 731 - 0002

Fax Number: (920) 731 - 2955

Email Address: cathyg@new.rr.com

Name of utility commission/committee: WAVERLY SANITARY DISTRICT COMMISSION

Names of members of utility commission/committee:

- MS LAURIE J FULCER, COMMISSIONER
 - MR WILLIAM C HELEIN, PRESIDENT
 - MR MICHAEL L SAMBS, COMMISSIONER
-

Is sewer service rendered by the utility? YES

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? YES

Date of Ordinance: 9/1/1983

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:

IDENTIFICATION AND OWNERSHIP

Firm Name:

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:

N/A

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	874,554	841,289	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	716,171	701,255	2
Depreciation Expense (403)	43,432	42,677	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	10,892	10,516	5
Total Operating Expenses	770,495	754,448	
Net Operating Income	104,059	86,841	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	104,059	86,841	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	8,529	14,040	10
Miscellaneous Nonoperating Income (421)	0	572,201	* 11
Total Other Income	8,529	586,241	
Total Income	112,588	673,082	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(20,293)	(20,293)	12
Other Income Deductions (426)	82,006	78,406	13
Total Miscellaneous Income Deductions	61,713	58,113	
Income Before Interest Charges	50,875	614,969	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	0	0	
Net Income	50,875	614,969	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,098,781	5,483,812	20
Balance Transferred from Income (433)	50,875	614,969	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,149,656	6,098,781	

INCOME STATEMENT

Income Statement (Page F-01)

General footnotes

THE WAVERLY SANITARY DISTRICT DID NOT HAVE ANY COMPLETED/ACCEPTED DEVELOPMENT PROJECTS (CONTRIBUTED PLANT) DURING 2008. THE LAST TIME THIS SITUATION OCCURRED WAS IN 1993 -- 15 YEARS AGO.

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	874,554	0	874,554	1
Total (Acct. 400):	874,554	0	874,554	
Operation and Maintenance Expense (401-402):				
Derived	716,171	0	716,171	2
Total (Acct. 401-402):	716,171	0	716,171	
Depreciation Expense (403):				
Derived	43,432	0	43,432	3
Total (Acct. 403):	43,432	0	43,432	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	10,892	0	10,892	5
Total (Acct. 408):	10,892	0	10,892	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	104,059	0	104,059	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON CHECKING AND SAVING ACCOUNTS	8,529		8,529	11
Total (Acct. 419):	8,529	0	8,529	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		0	0	12
NONE	0	0	0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	8,529	0	8,529	

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)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(20,293)	0	(20,293)	14
NONE	0	0	0	15
Total (Acct. 425):	(20,293)	0	(20,293)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	82,006	82,006	16
NONE	0	0	0	17
Total (Acct. 426):	0	82,006	82,006	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(20,293)	82,006	61,713	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	18
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
NONE	0		0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE	0		0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE	0		0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	0	0	0	
NET INCOME:	132,881	(82,006)	50,875	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	674,570	5,424,211	6,098,781	24
Total (Acct. 216):	674,570	5,424,211	6,098,781	
Balance Transferred from Income (433):				
Derived	132,881	(82,006)	50,875	25
Total (Acct. 433):	132,881	(82,006)	50,875	
Miscellaneous Credits to Surplus (434):				
NONE	0	0	0	26
Total (Acct. 434):	0	0	0	

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				
Miscellaneous Debits to Surplus--Debit (435):				
NONE	0	0	0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	0		0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE	0	0	0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	807,451	5,342,205	6,149,656	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

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	874,554	0	0	0	874,554	1
Less: interdepartmental sales	522	0	0	0	522	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	0	0		0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0		0	0	6
Revenues subject to Wisconsin Remainder Assessment	874,032	0	0	0	874,032	

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	70,496	0	70,496	* 1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	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	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	70,496	0	70,496	

DISTRIBUTION OF TOTAL PAYROLL

Distribution of Total Payroll (Page F-05)

General footnotes

THE WAVERLY SANITARY DISTRICT PURCHASES ITS WATER FROM THE CITY OF APPLETON.

BASED ON THAT FACT, ALL PAYROLL IS BEING RECORDED AS OPERATING EXPENSES SINCE THE DISTRICT DOES NOT OWN/OPERATE ANY WELLS, RESERVOIRS, ELEVATED TANKS, OR A WATER TREATMENT PLANT.

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	2.8	1
Electric	0.0	2
Gas	0.0	3
Sewer	0.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	7,636,944	7,609,139	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,284,998	1,148,586	2
Net Utility Plant	6,351,946	6,460,553	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)	745,722	599,749	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	63,448	52,721	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	10,968	2,936	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	9,606	9,507	23
Interest and Dividends Receivable (171)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	829,744	664,913	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	7,181,690	7,125,466	

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)	610,190	610,190	33
Appropriated Earned Surplus (215)	0	0	34
Unappropriated Earned Surplus (216)	6,149,656	6,098,781	35
Total Proprietary Capital	6,759,846	6,708,971	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	43,317	18,297	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	43,317	18,297	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	74,127	73,505	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	0	0	44
Tax Collections Payable (241)	0	0	45
Miscellaneous Current and Accrued Liabilities (242)	0	0	46
Total Current and Accrued Liabilities	74,127	73,505	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0	0	48
Other Deferred Credits (253)	304,400	324,693	49
Total Deferred Credits	304,400	324,693	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	50
Injuries and Damages Reserve (262)	0	0	51
Pensions and Benefits Reserve (263)	0	0	52
Miscellaneous Operating Reserves (265)	0	0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,181,690	7,125,466	

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	7,609,139	0	0	0	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)	1,468,873	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	6,168,071	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant Leased to Others (104)	0	0	0	0	5
Property Held for Future Use (105)	0	0	0	0	6
Completed Construction not Classified (106)	0	0	0	0	7
Construction Work in Progress (107)	0	0	0	0	8
Total Utility Plant	7,636,944	0	0	0	
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)	456,342	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	828,656	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	11
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	12
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	14
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	15
Total Accumulated Provision	1,284,998	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)	0	0	0	0	16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)	0	0	0	0	17
Other Utility Plant Adjustments (119)	0	0	0	0	18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	6,351,946	0	0	0	

**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)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	401,936				401,936	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	43,432				43,432	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,974				10,974	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
NONE	0				0	12
					0	13
					0	14
					0	15
Total credits	54,406	0	0	0	54,406	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
NONE	0				0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	456,342	0	0	0	456,342	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)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	746,650				746,650	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	82,006				82,006	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
NONE	0				0	12
					0	13
					0	14
					0	15
Total credits	82,006	0	0	0	82,006	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
NONE	0				0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	828,656	0	0	0	828,656	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	0	0	1
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

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

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

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	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	10,968	2,936
Sewer utility (154)	0	0
Heating utility (154)		
Gas utility (154)	0	0
Merchandise (155)	0	0
Other materials & supplies (156)	0	0
Stores expense (163)		
Total Materials and Supplies	10,968	2,936

**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)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
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	610,190	1
Changes during year (explain):		
NONE	0	2
Balance end of year	610,190	

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)	
NONE	11/15/1998	12/01/2005	3.94%	0	1
Total Bonds (Account 221):				0	

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)					
GENERAL FUND - INTERFUND ACTIVITY TEMPORARY BC	01/01/2008	12/31/2008	0.00%	43,317	1
Total for Account 223				43,317	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	10,892	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	10,892	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	10,099	7
PSC Remainder Assessment	793	8
Other (explain):		
NONE	0	9
Total payments and other debits	10,892	
Balance end of year	0	

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)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE	0	6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	63,448	8
Electric	0	9
Sewer (Regulated)	0	10
Other (specify):		
NONE	0	11
Total (Acct. 142):	63,448	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work	0	13
Other (specify):		
NONE	0	14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE	0	15
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID INSURANCE	9,606	16
Total (Acct. 165):	9,606	

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)	
Extraordinary Property Losses (182):		
NONE	0	17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE	0	22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	304,400	23
NONE	0	24
Total (Acct. 253):	304,400	

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)	1,454,970	0	0	0	1,454,970	1
Materials and Supplies	6,952	0	0	0	6,952	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	429,139	0	0	0	429,139	4
Customer Advances for Construction					0	5
Regulatory Liability	314,546	0	0	0	314,546	6
NONE					0	7
Average Net Rate Base	718,237	0	0	0	718,237	
Net Operating Income	104,059	0	0	0	104,059	8
Net Operating Income as a percent of						
Average Net Rate Base	14.49%	N/A	N/A	N/A	14.49%	

**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	324,693	0	0	0	324,693	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	20,293	0	0	0	20,293	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	304,400	0	0	0	304,400	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.	NONE	*
2. Leaseholder changes.	NONE	*
3. Extensions of service.	THE WAVERLY SANITARY DISTRICT DID NOT HAVE ANY COMPLETED/ACCEPTED DEVELOPMENT PROJECTS DURING 2008. THIS IS THE FIRST YEAR SINCE 1993 THIS SITUATION OCCURRED.	*
4. Estimated changes in revenues due to rate changes.	THE CITY OF APPLETON MADE APPLICATION TO THE PSC FOR A WATER RATE INCREASE DURING 2008. THE INCREASE WAS GRANTED AND WILL BE IN EFFECT AS OF JANUARY 1, 2009. THE WAVERLY SANITARY DISTRICT'S RATES REMAINED CONSTANT DURING 2008 BASED ON APPLETON'S 1/01/09 EFFECTIVE DATE. PLEASE NOTE THE WAVERLY SANITARY DISTRICT WILL BE REQUESTING A PWAC RATE CHANGE DURING THE FIRST QUARTER OF 2009 TO OFFSET THE INCREASE FROM ITS SUPPLIER -- THE CITY OF APPLETON.	*
5. Obligations incurred or assumed, excluding commercial paper.	NONE	*
6. Formal proceedings with the Public Service Commission.	NONE	*
7. Any additional matters.	NONE	*

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	859,114	825,756	1
Total Sales of Water	859,114	825,756	
Other Operating Revenues			
Forfeited Discounts (470)	1,514	1,350	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	13,926	14,183	5
Total Other Operating Revenues	15,440	15,533	
Total Operating Revenues	874,554	841,289	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	476,410	471,194	6
Pumping Expenses (620-625)	428	406	7
Water Treatment Expenses (630-635)	0	0	8
Transmission and Distribution Expenses (640-655)	89,752	88,762	9
Customer Accounts Expenses (901-906)	0	0	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	149,581	140,893	12
Total Operation and Maintenance Expenses	716,171	701,255	
Other Operating Expenses			
Depreciation Expense (403)	43,432	42,677	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	10,892	10,516	15
Total Other Operating Expenses	54,324	53,193	
Total Operating Expenses	770,495	754,448	
NET OPERATING INCOME	104,059	86,841	

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. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)		0	0	1
Commercial (460.2)	0	0	0	2
Industrial (460.3)	0	0	0	3
Public Authority (460.4)	0	0	0	4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,708	83,344	617,277	5
Commercial (461.2)	57	7,614	46,333	6
Industrial (461.3)	2	107	1,038	7
Public Authority (461.4)	4	8,107	36,696	8
Total Metered Sales to General Customers (461)	1,771	99,172	701,344	
Private Fire Protection Service (462)	0		0	9
Public Fire Protection Service (463)	1		157,248 *	10
Other Water Sales (465)	0	0	0	11
Sales for Resale (466)	0	0	0	12
Interdepartmental Sales (467)	1	36	522	13
Total Sales of Water	1,773	99,208	859,114	

WATER OPERATING REVENUES - SALES OF WATER

Water Operating Revenues - Sales of Water (Page W-02)

General footnotes

PLEASE NOTE THAT THE TOTAL NUMBER OF CUSTOMERS WILL HAVE A VARIANCE OF "1" SINCE THE PROGRAM REQUIRED A CUSTOMER COUNT FOR LINE #10 -- THE PUBLIC FIRE PROTECTION SERVICE AMOUNT -- ACCT.#463.

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)	
N/A	N/A	0	0	* 1
Total		0	0	

SALES FOR RESALE (ACCT. 466)

Sales for Resale (Acct. 466) (Page W-03)

General footnotes

THE REASON FOR ZERO GALLONS SOLD IS THAT THE WAVERLY SANITARY DISTRICT DOES NOT HAVE ANY RESALE ACCOUNTS.

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)	0	1
Other (specify):		
Wholesale fire protection billed	0	2
Amount billed (usually per rate schedule F-1 or Fd-1)	157,248	3
NONE	0	4
Total Public Fire Protection Service (463)	157,248	
Forfeited Discounts (470):		
NONE	0	5
Customer late payment charges	1,514	6
Other (specify):		
Total Forfeited Discounts (470)	1,514	
Rents from Water Property (472):		
NONE	0	7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NSF, RECONNECTION, AND REALTOR ASSESSMENT FEES	536	9
WELL PERMITS AND CONSTRUCTION PERMIT FEES	1,815	10
Return on net investment in meters charged to sewer department	11,575	11
Other (specify):		
Total Other Water Revenues (474)	13,926	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, 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.

**COL. A - PARTICULARS: RETURN ON NET INVESTMENT IN METERS CHARGED TO SEWER DEPARTMENT SUPPLIES
AN ADEQUATE EXPLANATION ON THE \$11,575 STATED AMOUNT.**

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	476,410	471,194	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	476,410	471,194	
PUMPING EXPENSES			
Operation Labor (620)	0	0	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	428	406	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	0	0	9
Total Pumping Expenses	428	406	
WATER TREATMENT EXPENSES			
Operation Labor (630)	0	0	10
Chemicals (631)	0	0	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	0	13
Total Water Treatment Expenses	0	0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	70,496	67,497	14
Operation Supplies and Expenses (641)	5,751	11,090	* 15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	0	16
Maintenance of Mains (651)	8,821	5,167	17
Maintenance of Services (652)	4,684	4,543	18
Maintenance of Meters (653)	0	465	19
Maintenance of Hydrants (654)	0	0	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	89,752	88,762	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	0	0	* 22
Accounting and Collecting Labor (902)	0	0	23
Supplies and Expenses (903)	0	0	24
Uncollectible Accounts (904)	0	0	25

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)	0	0	26
Total Customer Accounts Expenses	0	0	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	56,536	54,919	28
Office Supplies and Expenses (921)	14,101	13,634	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	17,217	21,029	31
Property Insurance (924)	9,304	8,346	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	39,728	35,053	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	560	1,037	36
Transportation Expenses (933)	6,168	3,820	37
Maintenance of General Plant (935)	5,967	3,055	38
Total Administrative and General Expenses	149,581	140,893	
Total Operation and Maintenance Expenses	716,171	701,255	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

THE 2008 ANNUAL REPORT REQUIRED PROPER PLACEMENT OF LAST YEAR'S BALANCES TO THE APPROPRIATE ACCOUNTS.

THE CUSTOMER ACCOUNTS EXPENSES-ACCTS. #901-#906 WERE NOT USED DURING 2008. CONTACT WAS MADE WITH THE PSC (BRIDGOT GYSBERS) AND WAS INFORMED THE WAVERLY SANITARY DISTRICT COULD REPORT AS A "CLASS D" UTILITY VERSUS THE CURRENT "CLASS C" SINCE THE CLASS CHANGE OCCURRED MID-YEAR -- JUNE 2008.

THE 2009 ANNUAL REPORT WILL PROPERLY REFLECT ACCTS. #901-#906 COSTS.

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

THE EXPENSE STATED IS FOR ELECTRICITY TO OUR METERING PITS.

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

ACCT.#641 -- A REDUCTION OF 48% WHEN COMPARED TO 2007. THIS ACCT. BALANCE INCREASES/DECREASES ANNUALLY BASED ON NEED, ALTHOUGH THE ANNUAL VARIANCES ARE NORMALLY LESS THAN \$5,000 AND NOT EXPLAINED IN FOOTNOTES.

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		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	0	2
Net property tax equivalent		0	0	
Social Security	N/A	10,099	9,656	3
PSC Remainder Assessment	N/A	793	860	4
Other (specify): NONE	N/A	0	0	5
Total tax expense		10,892	10,516	

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 \$10,000. 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	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0	0	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	0	0	0	0	0	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	0	0	0	0	0	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	0	0	0	0	0	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	63,579	0	0	0	63,579	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	0	0	0	0	0	24
Transmission and Distribution Mains (343)	213,132	10,972	0	0	224,104	25
Services (345)	177,173	0	0	0	177,173	26
Meters (346)	357,360	16,833	0	0	374,193	27
Hydrants (348)	41,445	0	0	0	41,445	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 \$10,000. 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	0	0	0	29
Total Transmission and Distribution Plant	852,689	27,805	0	0	880,494	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	441,037	0	0	0	441,037	31
Office Furniture and Equipment (391)	51,598	0	0	0	51,598	32
Computer Equipment (391.1)	24,540	0	0	0	24,540	33
Transportation Equipment (392)	43,206	0	0	0	43,206	34
Stores Equipment (393)	2,875	0	0	0	2,875	* 35
Tools, Shop and Garage Equipment (394)	7,075	0	0	0	7,075	* 36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	18,048	0	0	0	18,048	* 38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
Total General Plant	588,379	0	0	0	588,379	
Total utility plant in service directly assignable	1,441,068	27,805	0	0	1,468,873	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	1,441,068	27,805	0	0	1,468,873	

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

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

General footnotes

THE WAVERLY SANITARY DISTRICT WAS RE-CLASSIFIED DURING JUNE 2008 FROM A CLASS D TO THE CURRENT CLASS C. PREVIOUSLY REPORTED "OTHER GENERAL EQUIPMENT - ACCT.#379" AS ONE TOTAL. THE 1/1/08 BEGINNING BALANCE IN ACCT.#379 WAS ALLOCATED BETWEEN THE 3 NEW ACCOUNTS - #393, #394, AND #396. NO ADDITIONS, RETIREMENTS, OR ADJUSTMENTS TO THESE ACCOUNTS OCCURRED DURING 2008.

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 \$10,000. 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	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0	0	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	0	0	0	0	0	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	0	0	0	0	0	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	0	0	0	0	0	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0	0	0	0	0	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	0	0	0	0	0	24
Transmission and Distribution Mains (343)	4,578,536	0	0	0	4,578,536	25
Services (345)	906,208	0	0	0	906,208	26
Meters (346)	0	0	0	0	0	27

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. 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)	683,327	0	0	0	683,327	28
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
Total Transmission and Distribution Plant	6,168,071	0	0	0	6,168,071	
GENERAL PLANT						
Land and Land Rights (389)		0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)		0	0	0	0	32
Computer Equipment (391.1)		0	0	0	0	33
Transportation Equipment (392)		0	0	0	0	34
Stores Equipment (393)		0	0	0	0	35
Tools, Shop and Garage Equipment (394)		0	0	0	0	36
Laboratory Equipment (395)		0	0	0	0	37
Power Operated Equipment (396)		0	0	0	0	38
Communication Equipment (397)		0	0	0	0	39
SCADA Equipment (397.1)		0	0	0	0	40
Miscellaneous Equipment (398)		0	0	0	0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	6,168,071	0	0	0	6,168,071	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	6,168,071	0	0	0	6,168,071	

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	9,204	0	0	9,204	1
February	8,167	0	0	8,167	2
March	8,448	0	0	8,448	3
April	8,380	0	0	8,380	4
May	10,723	0	0	10,723	5
June	10,892	0	0	10,892	6
July	10,220	0	0	10,220	7
August	11,970	0	0	11,970	8
September	11,182	0	0	11,182	9
October	9,483	0	0	9,483	10
November	7,274	0	0	7,274	11
December	9,997	0	0	9,997	12
Total annual pumpage	115,940	0	0	115,940	

WATER LOSS AND OTHER STATISTICS

1. 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.
2. For Gallons used for other system uses (line 10), 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.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	115,940	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	115,940	3
Less: Gallons (000's) sold:	99,208	4
Gallons (000's) entering distribution system but not sold:	16,732	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,824	7
Gallons (000's) used for fire protection:	26	8
Gallons (000's) used to prevent freezing of distribution system:	0	9
Gallons (000's) used for other system uses:	89	10
Subtotal Estimated Usage:	1,939	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	106	13
Gallons (000's) lost due to service leaks or breaks:	10	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	14,677	17
Subtotal of Estimated Losses:	14,793	18
Percentage of water entering distribution system sold:	86%	19
Percentage of unaccounted for water:	13%	20
If more than 25%, indicate causes:		21
N/A		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
N/A		26

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	539	27
Date of maximum: 09/02/2008		28
Cause of maximum: HYDRANT FLUSHING PERIOD		29
		30
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	244	31
Date of minimum: 01/30/2008		32
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	0	33
If water is purchased:		34
Vendor Name: CITY OF APPLETON		35
Point of Delivery: 2005 MIDWAY ROAD		36
What percentage of purchased water is surface water? 0%		37
Number of main breaks repaired this year:	2	38
Number of service breaks repaired this year:	3	39
Population served (estimate the number of individuals served):		40
Inside municipality?	3,035	41
Outside municipality?	1,420	42

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
NONE					No

1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
P	D	6.000	24,423	0	0	0	24,423	1
P	D	8.000	91,880	0	0	0	91,880	2
P	D	10.000	55,156	0	0	0	55,156	3
P	D	12.000	2,349	200	0	0	2,549	4
Total Within Municipality			173,808	200	0	0	174,008	
P	D	6.000	1,449	0	0	0	1,449	5
P	D	8.000	43,836	0	0	0	43,836	6
P	D	10.000	5,288	0	0	0	5,288	7
Total Outside of Municipality			50,573	0	0	0	50,573	
Total Utility			224,381	200	0	0	224,581	

WATER MAINS

Water Mains (Page W-19)

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

THE WAVERLY SANITARY DISTRICT UTILITY FINANCED THE 200 FT. OF 12" MAIN ADDITION AS A BUDGETED ITEM. THIS ADDITION/EXTENSION WAS DONE IN CONJUNCTION WITH A ROAD RECONSTRUCTION PROJECT TO ELIMINATE THE NEED TO DETOUR TRAFFIC TWICE DURING THE YEAR.

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)	
P	1.000	1,882	0	0	0	1,882	206	1
P	1.250	207	0	0	0	207	115	2
P	1.500	1	0	0	0	1	1	3
P	2.000	10	0	0	0	10	1	4
P	3.000	1	0	0	0	1	0	5
P	4.000	2	0	0	0	2	0	6
Total Utility		2,103	0	0	0	2,103	323	

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.
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.

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	1,755	50	0	0	1,805	96	1
0.750	0	0	0	0	0	0	2
1.000	23	3	0	0	26	0	3
1.500	2	1	0	0	3	0	4
2.000	27	0	0	0	27	0	5
3.000	1	0	0	0	1	0	6
4.000	1	0	0	0	1	0	7
Total:	1,809	54	0	0	1,863	96	

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	1,690	35	0	2	0	78	1,805	1
0.750	0	0	0	0	0	0	0	2
1.000	17	6	1	2	0	0	26	3
1.500	1	0	0	0	0	2	3	4
2.000	0	14	1	0	1	11	27	5
3.000	0	1	0	0	0	0	1	6
4.000	0	1	0	0	0	0	1	7
Total:	1,708	57	2	4	1	91	1,863	

METERS

Meters (Page W-21)

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

THE WAVERLY SANITARY DISTRICT HAS BEEN ACTIVELY REPLACING ITS 5/8' METERS. EACH YEAR'S REPLACEMENT TOTAL VARIES - YR.2006-240 METERS, YR.2007-86 METERS, AND YR.2008-96 METERS. THIS PRACTICE WILL CONTINUE UNTIL ALL METERS HAVE BEEN REPLACED.

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.

ALL STATION METERS ARE TESTED EVERY TWO YEARS

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	116	0	0	0	116	1
Within Municipality	356	0	0	0	356	2
Total Fire Hydrants	472	0	0	0	472	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	472
Number of distribution system valves end of year:	993
Number of distribution valves operated during year:	504