



3014 (01-03-11)

ANNUAL REPORT

OF

Name: WAVERLY SANITARY DISTRICT

Principal Office: N8722 COUNTY ROAD LP
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.

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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:

N8722 COUNTY ROAD LP
MENASHA, WI 54952

Telephone: (920) 731 - 0002

Fax Number: (920) 731 - 2955

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: commish02@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 C. PRIEBUSCH

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: ERICKSON & ASSOCIATES, S.C.

1000 WEST COLLEGE AVENUE
APPLETON, WI 54912

Telephone: (920) 733 - 4957

Fax Number: (920) 733 - 6221

Email Address: Blaine@Erickson-CPAS.com

Date of most recent audit report: 12/31/2010

Period covered by most recent audit: 2010

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR. ROBERT W. 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)	919,616	936,952	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	797,009	760,451	2
Depreciation Expense (403)	33,517	6,209	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	11,403	11,092	5
Total Operating Expenses	841,929	777,752	
Net Operating Income	77,687	159,200	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	77,687	159,200	
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)	677	2,454	10
Miscellaneous Nonoperating Income (421)	321,037	35,936	11
Total Other Income	321,714	38,390	
Total Income	399,401	197,590	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(20,293)	(20,293)	12
Other Income Deductions (426)	85,501	82,124	13
Total Miscellaneous Income Deductions	65,208	61,831	
Income Before Interest Charges	334,193	135,759	
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	334,193	135,759	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,285,415	6,149,656	20
Balance Transferred from Income (433)	334,193	135,759	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)	6,619,608	6,285,415	

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	919,616	0	919,616	1
Total (Acct. 400):	919,616	0	919,616	
Operation and Maintenance Expense (401-402):				
Derived	797,009	0	797,009	2
Total (Acct. 401-402):	797,009	0	797,009	
Depreciation Expense (403):				
Derived	33,517	0	33,517	3
Total (Acct. 403):	33,517	0	33,517	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	11,403	0	11,403	5
Total (Acct. 408):	11,403	0	11,403	
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:	77,687	0	77,687	
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 EARNED	677	0	677	11
Total (Acct. 419):	677	0	677	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		321,037	321,037	12
NONE	0	0	0	13
Total (Acct. 421):	0	321,037	321,037	
TOTAL OTHER INCOME:	677	321,037	321,714	

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	85,501	85,501	16
NONE	0	0	0	17
Total (Acct. 426):	0	85,501	85,501	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(20,293)	85,501	65,208	
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	0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE	0	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	0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	0	0	0	
NET INCOME:	98,657	235,536	334,193	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	989,398	5,296,017	6,285,415	24
Total (Acct. 216):	989,398	5,296,017	6,285,415	
Balance Transferred from Income (433):				
Derived	98,657	235,536	334,193	25
Total (Acct. 433):	98,657	235,536	334,193	
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):	1,088,055	5,531,553	6,619,608	

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	919,616	0	0	0	919,616	1
Less: interdepartmental sales	531	0	0	0	531	2
Less: interdepartmental rents	0	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	0	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	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to						
Wisconsin Remainder Assessment	919,085	0	0	0	919,085	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	0	0	0	* 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	0	0	0	

DISTRIBUTION OF TOTAL PAYROLL

Distribution of Total Payroll (Page F-05)

General footnotes

As discussed with the PSC during the preparation of the 2008 annual report, instruction was received to record the payroll expense as an operating expense versus a plant expense since the Waverly Sanitary District purchases its water from the City of Appleton and 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	2.9	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)	8,030,965	7,688,141	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,515,728	1,384,758	2
Net Utility Plant	6,515,237	6,303,383	
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)	1,028,612	867,061	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)	67,746	67,561	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)	12,100	10,985	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	12,201	11,123	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	1,120,659	956,730	
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	7,635,896	7,260,113	

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	34
Unappropriated Earned Surplus (216)	6,619,608	6,285,415	35
Total Proprietary Capital	7,229,798	6,895,605	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	58,634	2,746	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	58,634	2,746	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	82,990	77,009	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	660	646	43
Interest Accrued (237)	0	0	44
Tax Collections Payable (241)		0	45
Miscellaneous Current and Accrued Liabilities (242)		0	46
Total Current and Accrued Liabilities	83,650	77,655	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0	0	48
Other Deferred Credits (253)	263,814	284,107	49
Total Deferred Credits	263,814	284,107	
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	7,635,896	7,260,113	

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	7,688,141	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)	1,505,921	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	6,525,044	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	8,030,965	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)	519,447	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	996,281	0	0	0	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	1,515,728	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	6,515,237	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)	473,978				473,978	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	33,517				33,517	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,952				11,952	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	45,469	0	0	0	45,469	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)	519,447	0	0	0	519,447	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)	910,780				910,780	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	85,501				85,501	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	85,501	0	0	0	85,501	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)	996,281	0	0	0	996,281	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	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year		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	0	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	0	0	0	0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	12,100	10,985	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	12,100	10,985	

**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	<u><u>610,190</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
NONE	11/15/1998	12/01/2005	0.00%	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	01/01/2010	12/31/2010	0.00%	58,634	1
Total for Account 223				58,634	
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	646	* 1
Accruals:		
Charged water department expense	12,063	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
None	0	5
Total Accruals and other credits	12,063	
Taxes paid during year:		
County, state and local taxes	646	6
Social Security taxes	10,404	7
PSC Remainder Assessment	999	8
Other (explain):		
NONE		9
Total payments and other debits	12,049	
Balance end of year	660	

TAXES ACCRUED (ACCT. 236)

Taxes Accrued (Acct. 236) (Page F-19)

General footnotes

The \$646 balance at the first of the year represents the December 2009 state withholding that was paid during the first week in January 2010.

The \$660 balance at the end of the year represents the December 2010 state withholding which was not paid prior to 12/31/2010. This amount was paid during the first week in January 2011.

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	67,746	8
Electric	0	9
Sewer (Regulated)	0	10
Other (specify):		
NONE	0	11
Total (Acct. 142):	67,746	
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	12,201	16
Total (Acct. 165):	12,201	

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	263,814	23
NONE		24
Total (Acct. 253):	263,814	

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)	1,495,027	0	0	0	1,495,027	1
Materials and Supplies	11,542	0	0	0	11,542	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	496,712	0	0	0	496,712	4
Customer Advances for Construction					0	5
Regulatory Liability	273,960	0	0	0	273,960	6
NONE					0	7
Average Net Rate Base	735,897	0	0	0	735,897	
Net Operating Income	77,687	0	0	0	77,687	8
Net Operating Income as a percent of						
Average Net Rate Base	10.56%	N/A	N/A	N/A	10.56%	

**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	284,107	0	0	0	284,107	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	263,814	0	0	0	263,814	

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 had one small development project (11 services) completed/accepted during 2010.

The District's Industrial classified customer count of 2 was increased to 3 during 2010 due to Kimberly Clark Telecommunication Center constructing/connecting a new building to the Waverly Sanitary District's system.

Another project (South Coop Road) began during the last quarter of 2010 and will be completed/accepted during 2011. This project will consist of 12 additional residential connections during 2011.

4. Estimated changes in revenues due to rate changes.

The City of Appleton, the District's water supplier, received a water rate increase from the PSC which became effective 12/31/10. The Waverly Sanitary District will be making application (PWAC) to the PSC for a water rate increase during 2011.

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

The Waverly Sanitary District constructed an above-ground metering station during 2010 which serves as the District's second water connection to the City of Appleton. This station became operational during February 2010.

The first connection to the City of Appleton (during 1997) was an under-ground metering station that was modified to an above-ground station during 2010.

Both connections are "live" and provide water simultaneously to the Sanitary District's customers.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	901,415	920,087	1
Total Sales of Water	901,415	920,087	
Other Operating Revenues			
Forfeited Discounts (470)	2,036	2,137	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	16,165	14,728	5
Total Other Operating Revenues	18,201	16,865	
Total Operating Revenues	919,616	936,952	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	514,676	524,106	6
Pumping Expenses (620-625)	3,402	540	7
Water Treatment Expenses (630-635)	0	0	8
Transmission and Distribution Expenses (640-655)	114,978	80,395	9
Customer Accounts Expenses (901-906)	5,458	4,724	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	158,495	150,686	12
Total Operation and Maintenance Expenses	797,009	760,451	
Other Operating Expenses			
Depreciation Expense (403)	33,517	6,209	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	11,403	11,092	15
Total Other Operating Expenses	44,920	17,301	
Total Operating Expenses	841,929	777,752	
NET OPERATING INCOME	77,687	159,200	

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)	0	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)	1,807	83,014	647,810	5
Commercial (461.2)	56	8,792	53,082	6
Industrial (461.3)	3	188	1,760	7
Public Authority (461.4)	4	7,371	34,780	8
Total Metered Sales to General Customers (461)	1,870	99,365	737,432	
Private Fire Protection Service (462)	0		0	9
Public Fire Protection Service (463)	1		163,452 *	10
Other Water Sales (465)	0	0	0	11
Sales for Resale (466)	0	0	0	12
Interdepartmental Sales (467)	1	37	531	13
Total Sales of Water	1,872	99,402	901,415	

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 -- Acct. #463.

The actual customer count for 2010 is 1,871 versus 1,872

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)	163,452	3
NONE	0	4
Total Public Fire Protection Service (463)	163,452	
Forfeited Discounts (470):		
NONE	0	5
Customer late payment charges	2,036	6
Other (specify):		
Total Forfeited Discounts (470)	2,036	
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 FEES, AND REAL ESTATE INQUIRIES	3,667	9
WELL PERMITS AND CONSTRUCTION PERMIT FEES	1,560	10
Return on net investment in meters charged to sewer department	10,938	11
Other (specify):		
Total Other Water Revenues (474)	16,165	

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.

Return on Net Investment in meters charged to the Sewer Department supplies an adequate explanation on the \$10,938 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)	514,676	524,106	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	514,676	524,106	
PUMPING EXPENSES			
Operation Labor (620)	0	0	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	3,402	540	* 7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	0	0	9
Total Pumping Expenses	3,402	540	
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)	75,826	63,727	14
Operation Supplies and Expenses (641)	10,097	11,536	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	0	16
Maintenance of Mains (651)	23,578	51	* 17
Maintenance of Services (652)	5,477	3,602	* 18
Maintenance of Meters (653)	0	1,479	19
Maintenance of Hydrants (654)	0	0	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	114,978	80,395	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,213	1,878	22
Accounting and Collecting Labor (902)	1,771	1,503	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)	1,474	1,343	26
Total Customer Accounts Expenses	5,458	4,724	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	61,160	59,447	28
Office Supplies and Expenses (921)	13,931	15,909	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	19,276	9,680	* 31
Property Insurance (924)	8,091	8,307	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	46,948	45,545	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	450	700	36
Transportation Expenses (933)	3,221	3,011	37
Maintenance of General Plant (935)	5,418	8,087	38
Total Administrative and General Expenses	158,495	150,686	
Total Operation and Maintenance Expenses	797,009	760,451	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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 the Waverly Sanitary District's 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. #651 - Maintenance of Mains: A number of water mains/valves required repairs during 2010 versus during 2009.

Acct. #652 - Maintenance of Services: An increased number of services required repairs during 2010 versus during 2009.

Acct. #923 - Outside Services Employed: The increase was due to increased computer programs' annual support costs, the newly implemented commercial customers cross connection program application, and a \$4,000 increase in engineering costs when compared to year 2009.

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	N/A		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security	N/A	10,404	10,320	3
PSC Remainder Assessment	N/A	999	772	4
Other (specify): NONE			0	5
Total tax expense		11,403	11,092	

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)	224,104	0	0	0	224,104	25
Services (345)	177,173	0	0	0	177,173	26
Meters (346)	387,588	21,600	0	0	409,188	27
Hydrants (348)	42,633	0	0	0	42,633	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	895,077	21,600	0	0	916,677	
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	187	0	0	51,785	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)	3,553	0	0	0	3,553	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	589,057	187	0	0	589,244	
Total utility plant in service directly assignable	1,484,134	21,787	0	0	1,505,921	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	1,484,134	21,787	0	0	1,505,921	

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	19,248	0	2,932	22,180	* 9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	0	19,248	0	2,932	22,180	
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)	29,814	0	0	0	29,814	22
Structures and Improvements (341)	0	235,897	0	0	235,897	* 23
Distribution Reservoirs and Standpipes (342)	0	0	0	0	0	24
Transmission and Distribution Mains (343)	4,578,536	47,532	0	(2,932)	4,623,136	* 25
Services (345)	906,208	7,035	0	0	913,243	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	11,325	0	0	694,652	28
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
Total Transmission and Distribution Plant	6,197,885	301,789	0	(2,932)	6,496,742	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	6,122	0	0	0	6,122	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	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	6,122	0	0	0	6,122	
Total utility plant in service directly assignable	6,204,007	321,037	0	0	6,525,044	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	6,204,007	321,037	0	0	6,525,044	

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

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain.

Acct. #341 - Line #23: The \$235,897 addition represents a second connection (above-ground) metering station to the Waverly Sanitary District's primary water source (City of Appleton). This addition also represents the modification of the first connection (below-ground) metering station to an above-ground metering station during 2010.

Both projects were financed by the Capital Projects Fund versus the Water Utility.

If Adjustments for any account are nonzero, please explain.

Acct. #316 - Line #9: The \$2,932 adjustment (increase) reflects the correction of an 8" supply main inadvertently recorded as a Transmission and Distribution Main (Acct.#343) in the 1997 annual report.

Acct. #343 - Line #25: The \$2,932 adjustment (decrease) corrects the 1997 error of the 8" supply main being recorded as a Transmission and Distribution Main.

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	8,619	0	0	8,619	1
February	8,288	0	0	8,288	2
March	9,797	0	0	9,797	3
April	9,584	0	0	9,584	4
May	10,660	0	0	10,660	5
June	11,597	0	0	11,597	6
July	10,251	0	0	10,251	7
August	10,596	0	0	10,596	8
September	9,360	0	0	9,360	9
October	9,337	0	0	9,337	10
November	9,081	0	0	9,081	11
December	8,856	0	0	8,856	12
Total annual pumpage	116,026	0	0	116,026	

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):	116,026	2
Less: Gallons (000's) used in the treatment process:	0	3
Subtotal: Gallons (000's) entering distribution system:	116,026	4
Less: Gallons (000's) sold (Revenue Water):	99,402	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	16,624	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	2,205	8
Gallons (000's) used for fire protection:	125	9
Gallons (000's) used to prevent freezing of distribution system:	0	10
Gallons (000's) used for other system uses:	42	11
Subtotal Authorized System Uses:	2,372	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	0	14
Gallons (000's) lost due to service leaks or breaks:	0	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	16
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	17
Gallons (000's) unknown/not accounted for:	14,252	18
Subtotal Water Losses:	14,252	19
Percentage of water entering distribution system sold:	86%	20
Percentage of Real and Apparent Losses:	12%	21
If water losses exceed 15%, indicate causes:		22
N/A		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
N/A		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.)	505	29
Date of maximum: 05/24/2010		30
Cause of maximum: Water Main Flushing		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	268	33
Date of minimum: 12/01/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	0	35
If water is purchased:		36
Vendor Name: CITY OF APPLETON		37
Point of Delivery: 2005 MIDWAY ROAD		38
What percentage of purchased water is surface water? 0%		39
Number of main breaks repaired this year:	2	40
Number of service breaks repaired this year:	0	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	3,150	43
Outside municipality?	1,555	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
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				24,423	1
P	D	8.000	91,880	831			92,711	* 2
P	S	8.000	0			12	12	* 3
P	D	10.000	55,156	15			55,171	* 4
P	D	12.000	2,549	1,545			4,094	* 5
P	S	12.000	0	107			107	* 6
Total Within Municipality			174,008	2,498	0	12	176,518	
P	D	6.000	1,449				1,449	7
P	D	8.000	43,836			(81)	43,755	* 8
P	S	8.000	0			69	69	* 9
P	D	10.000	5,288				5,288	10
P	S	12.000	0	65			65	* 11
Total Outside of Municipality			50,573	65	0	(12)	50,626	
Total Utility			224,581	2,563	0	0	227,144	

WATER MAINS

Water Mains (Page W-21)**General footnotes**

N/A

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

Line #2: The 831 ft. 8" Distribution main addition reflects a small development project financed by a private local developer.

Line #4: The 15 ft. 10" Distribution main addition was funded by the Waverly Sanitary District's capital project fund.

Line #5: The 1,545 ft. 12" Distribution main addition was funded by the Waverly Sanitary District's capital project fund.

Line #6: The 107 ft. 12" Supply main addition was funded by the Waverly Sanitary District's capital project fund.

Line #11: The 65 ft. 12" Supply main addition was funded by the Waverly Sanitary District's capital project fund.

Explain all reported Adjustments.

Line #8 - This adjustment corrects the 1997 annual report in which 81 ft. of 8" main was inadvertently reported as located outside of the Municipality and as a Distribution main when, in fact, this 8" main is a Supply main and is located in and outside of the Municipality.

The correction allocation between inside and outside of the Municipality is stated on line #3 and on line #9 in the adjustment column (G).

The Waverly Sanitary District's capital projects fund financed the 81 ft. of 8" supply main installed during 1997.

If Mains Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

N/A

If Mains Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

N/A

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)	*	1
P	1.000	1,882	0	0	(14)	1,868	160	*	1
P	1.250	207	11	0	0	218	84		2
P	1.500	1	0	0	(1)	0	0	*	3
P	2.000	10	0	0	5	15	0	*	4
P	3.000	1	0	0	(1)	0	0	*	5
P	4.000	2	0	0	0	2	0		6
P	6.000		1	0	11	12	0	*	7
P	8.000		0	0	1	1	1	*	8
Total Utility		2,103	12	0	1	2,116	245		

WATER SERVICES

Water Services (Page W-22)

Explain all reported Adjustments.

All of the Waverly Sanitary District service size connections were reviewed in detail during 2010.

Year 2010 PSC report currently and correctly reflects all the appropriate service sizes for the Waverly Sanitary District.

The financing method of all additional services throughout the years was correctly stated on this page, all of the additional service costs (contributed and non-contributed) were also correctly recorded on pgs. W-8 and W-9 during the years, but the allocation of service sizes required definition, correction, and confirmation.

Column F Detail:

*The 14 decrease in the 1" service size reflects 9-6" services which were incorrectly recorded as 1". This 14 decrease also reflects the 5-2" services recorded incorrectly as 1" services.

* The 1 service decrease in the 1.5" service size reflects a 6" service recorded incorrectly as a 1.5 service.

* The addition of 5-2" services corrects the year-end total: 15-2" services

* The 1 service decrease in the 3" service size reflects a 6" service recorded incorrectly as a 3" service.

* The addition of 11-6" services corrects the year-end total: 12-6" services

* The addition of 1-8" service corrects the year-end total: 1-8" service
This service, installed during 2004, has always been capped and wasn't ever stated (correctly or in-correctly) in the total number of services for the Waverly Sanitary District. Please note the cost of this service was appropriately stated as contributed on the 2004 PSC annual report.

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

The 11-1.25" service additions were financed by a private developer and the 1-6" service addition was financed by the Kimberly Clark Telecommunication Center to service its newly constructed building.

The basis of recording is the installed cost per the contractors' final quantities and costs statements.

The total amount of \$7,035 reflects the 12 additional services installed during 2010.

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	1,841	69	0	0	1910	180	1
0.750	0	0	0	0	0	0	2
1.000	28	0	0	0	28	0	3
1.500	3	0	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:	1,901	69	0	0	1970	180	

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	1,788	33	0	2	0	87	1910	1
0.750	0	0	0	0	0	0	0	2
1.000	18	7	1	2	0	0	28	3
1.500	1	0	0	0	0	2	3	4
2.000	0	14	2	0	1	10	27	5
3.000	0	1	0	0	0	0	1	6
4.000	0	1	0	0	0	0	1	7
Total:	1,807	56	3	4	1	99	1970	

METERS

Meters (Page W-23)

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

The Waverly Sanitary District tested 180-5/8" meters during 2010 and will be increasing the number of meters tested in future years to be in compliance with the Wisconsin Administrative Code requirements.

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

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	116	0	0	0	116	1
Within Municipality	356	7	0	0	363	2
Total Fire Hydrants	472	7	0	0	479	
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:	479
Number of distribution system valves end of year:	1,007
Number of distribution valves operated during year:	507

LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	6	Mtr Stn #1 - Midway Road West	Turbine	6/17/2010	1
Station Meter	6	Mtr Stn #2 - Midway Road East	Turbine	1/25/2010	2
Station Meter	6	Hwy. 10 & 114	Turbine	8/10/2009	* 3
Wholesale Meter		NONE			4

LIST OF ALL STATION AND WHOLESALE METERS

List of All Station and Wholesale Meters (Page W-26)

General footnotes

The Waverly Sanitary District's Hwy. 10 & 114 Mtr. Stn.'s meter was not tested during 2010 based on low volume (20,000 gallons). This station meter is strictly used as the District's emergency backup water source.

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)
Calumet County		
Cities		
	APPLETON	68
	MENASHA	863
	Total Cities:	931
Towns		
	HARRISON	951
	Total Towns:	951
Total Calumet County:		1,882
Total Company:		1,882