



3015 (02-02-05)

ANNUAL REPORT

OF

Name: BROCKWAY SANITARY DISTRICT #1

Principal Office: 236 GEBHART ROAD
BLACK RIVER FALLS, WI 54615

For the Year Ended: DECEMBER 31, 2006

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BROCKWAY SANITARY DISTRICT #1

Utility Address: 236 GEBHART ROAD
BLACK RIVER FALLS, WI 54615

When was utility organized? 1/1/1947

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JANN DAHL

Title: UTILITY CLERK

Office Address:

236 GEBHART ROAD
BLACK RIVER FALLS, WI 54615

Telephone: (715) 284 - 5234

Fax Number: (715) 284 - 9321

E-mail Address: n/a

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

Name: KIMBERLY M. SHULT

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

2519 N. HILLCREST PKWY, SUITE 203
ALTOONA, WI 54720

Telephone: (888) 390 - 7540 EXT 8409

Fax Number: (608) 249 - 8532

E-mail Address: KSHULT@VIRCHOWKRAUSE.COM

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

Name: MR NORM STOKER

Title: PRESIDENT

Office Address:

236 GEBHARDT ROAD
BLACK RIVER FALLS, WI 54615

Telephone: (715) 284 - 5234

Fax Number: (715) 284 - 9321

E-mail Address: n/a

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
2519 N. HILLCREST PKWY, SUITE 203
ALTOONA, WI 54720

Telephone: (888) 390 - 7540

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 2/17/2006

Period covered by most recent audit: 1/1/05 - 12/31/05

Names and titles of utility management including manager or superintendent:

Name: MR DALE HOFF

Title: PUBLIC WORKS DIRECTOR

Office Address:

236 GEBHARDT ROAD
BLACK RIVER FALLS, WI 54615

Telephone: (715) 284 - 5234

Fax Number: (715) 284 - 9321

E-mail Address: n/a

Name of utility commission/committee: BROCKWAY SANITARY DISTRICT #1 COMMISSION

Names of members of utility commission/committee:

- MS MARY NANDONI, COMMISSIONER
- MR BLAINE R SIMPLOT, COMMISSIONER
- MR NORM STOKER, PRESIDENT

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? NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	223,573	218,709	1
Operating Expenses:			
Operation and Maintenance Expense (401)	123,088	138,635	2
Depreciation Expense (403)	36,957	36,427	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,747	2,998	5
Total Operating Expenses	162,792	178,060	
Net Operating Income	60,781	40,649	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	60,781	40,649	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,126	3,222	9
Miscellaneous Nonoperating Income (421)	39,533	6,352	10
Total Other Income	43,659	9,574	
Total Income	104,440	50,223	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(14,467)	(14,467)	11
Other Income Deductions (426)	30,827	32,495	12
Total Miscellaneous Income Deductions	16,360	18,028	
Income Before Interest Charges	88,080	32,195	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	24,829	25,614	13
Amortization of Debt Discount and Expense (428)	2,081	2,080	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	26,910	27,694	
Net Income	61,170	4,501	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,538,530	1,534,029	19
Balance Transferred from Income (433)	61,170	4,501	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,599,700	1,538,530	

INCOME STATEMENT ACCOUNT DETAILS

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	223,573		223,573	1
Total (Acct. 400):	223,573	0	223,573	
Operation and Maintenance Expense (401):				
Derived	123,088		123,088	2
Total (Acct. 401):	123,088	0	123,088	
Depreciation Expense (403):				
Derived	36,957		36,957	3
Total (Acct. 403):	36,957	0	36,957	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	2,747		2,747	5
Total (Acct. 408):	2,747	0	2,747	
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:	60,781	0	60,781	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	4,126	0	4,126	10
Total (Acct. 419):	4,126	0	4,126	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		35,776	35,776	11

INCOME STATEMENT ACCOUNT DETAILS

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
SEWER INCOME	0	3,757	3,757 12
Total (Acct. 421):	0	39,533	39,533
TOTAL OTHER INCOME:	4,126	39,533	43,659

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(14,467)		(14,467) 13
NONE	0	0	0 14
Total (Acct. 425):	(14,467)	0	(14,467)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		30,827	30,827 15
NONE	0	0	0 16
Total (Acct. 426):	0	30,827	30,827
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(14,467)	30,827	16,360

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	24,829		24,829 17
Total (Acct. 427):	24,829	0	24,829
Amortization of Debt Discount and Expense (428):			
AMORTIZATION EXPENSE	2,081		2,081 18
Total (Acct. 428):	2,081	0	2,081
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	26,910	0	26,910
NET INCOME:	52,464	8,706	61,170
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	163,738	1,374,792	1,538,530 23
Total (Acct. 216):	163,738	1,374,792	1,538,530
Balance Transferred from Income (433):			
Derived	52,464	8,706	61,170 24
Total (Acct. 433):	52,464	8,706	61,170
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	216,202	1,383,498	1,599,700

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	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					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	223,573	0	0	0	223,573	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					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 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	223,573	0	0	0	223,573	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,610,186	2,545,750	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	843,435	782,530	2
Net Utility Plant	1,766,751	1,763,220	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	837,708	824,356	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	345,441	331,230	4
Net Nonutility Property	492,267	493,126	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	94,796	100,444	7
Total Other Property and Investments	587,063	593,570	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	55,084	38,921	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	47,198	49,740	11
Other Accounts Receivable (143)	90,256	72,768	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	40,140	41,417	14
Materials and Supplies (150)	804	804	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	233,482	203,650	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	18,727	20,808	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	18,727	20,808	
Total Assets and Other Debits	2,606,023	2,581,248	

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)	111,208	111,208	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,599,700	1,538,530	23
Total Proprietary Capital	1,710,908	1,649,738	
LONG-TERM DEBT			
Bonds (221)	570,000	620,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	570,000	620,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	76,471	48,189	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	984	1,041	32
Other Current and Accrued Liabilities (238)	1,715	1,868	33
Total Current and Accrued Liabilities	79,170	51,098	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	245,945	260,412	36
Total Deferred Credits	245,945	260,412	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,606,023	2,581,248	

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	2,545,750	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 (100.1)	1,312,095	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,294,371	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	3,720				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	2,610,186	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 (110.1)	439,627	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	403,808	0	0	0	12
Total Accumulated Provision	843,435	0	0	0	
Net Utility Plant	1,766,751	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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 (110.1)	401,722				401,722	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	36,957				36,957	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,596				1,596	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	38,553	0	0	0	38,553	16
Debits during year						17
Book cost of plant retired	648				648	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	648	0	0	0	648	25
Balance end of year (110.1)	439,627	0	0	0	439,627	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

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 (110.1)	380,808				380,808	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	30,827				30,827	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	30,827	0	0	0	30,827	16
Debits during year						17
Book cost of plant retired	7,827				7,827	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	7,827	0	0	0	7,827	25
Balance end of year (110.1)	403,808	0	0	0	403,808	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	824,356	13,352		837,708	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	824,356	13,352	0	837,708	
Less accum. prov. depr. & amort. (122)	331,230	14,211		345,441	3
Net Nonutility Property	493,126	(859)	0	492,267	

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	804	804 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	804	804

**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)				
2003 REVENUE REFUNDING BONDS	2,081	428	18,727	1
Total			<u><u>18,727</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

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	111,208	1
Changes during year (explain):		2
Balance end of year	<u><u>111,208</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)	
2003 REVENUE REFUNDING BONDS	01/29/2003	12/01/2015	4.06%	570,000	1
Total Bonds (Account 221):				570,000	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	2,747	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>2,747</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,574	7
PSC Remainder Assessment	173	8
Other (explain):		
NONE		9
Total payments and other debits	<u>2,747</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

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	1
2003 REVENUE REFUNDING BONDS	1,041	24,829	24,886	984	2
Subtotal	1,041	24,829	24,886	984	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	1,041	24,829	24,886	984	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEBT SERVICE REDEMPTION	2,262	3
DEBT SERVICE RESERVE	72,413	4
DEPRECIATION ACCOUNT	20,121	5
Total (Acct. 125):	94,796	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	45,938	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	1,260	10
Total (Acct. 142):	47,198	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	90,256	11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	90,256	
Receivables from Municipality (145):		
DUE FROM TOWN OF BROCKWAY	40,140	14
Total (Acct. 145):	40,140	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
Other Deferred Credits (253):	
Regulatory Liability	245,945 19
NONE	20
Total (Acct. 253):	245,945

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 (100.1)	1,294,185	0	0	0	1,294,185	1
Materials and Supplies	804	0	0	0	804	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	420,674	0	0	0	420,674	4
Customer Advances for Construction					0	5
Regulatory Liability	253,178	0	0	0	253,178	6
					0	7
Average Net Rate Base	621,137	0	0	0	621,137	
Net Operating Income	60,781	0	0	0	60,781	8
Net Operating Income as a percent of Average Net Rate Base	9.79%	N/A	N/A	N/A	9.79%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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	0.9	1
Electric		2
Gas		3
Sewer		4

**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	260,412	0	0	0	260,412	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	14,467	0	0	0	14,467	3
Other (specify):					0	4
Balance End of Year	245,945	0	0	0	245,945	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Other Accounts Receivable (143) is the accounts receivable balance for the sewer utility at year end.

Receivables from Municipality (145) is due from the Town of Brockway for public fire protection put on 2006 tax roll and other shared costs.

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the District Commission
Brockway Sanitary District #1
Black River Falls, Wisconsin 54615

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Brockway Sanitary District #1 as of December 31, 2006 and 2005, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2006 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

VIRCHOW, KRAUSE & COMPANY, LLP

February 13, 2007

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	220,683	216,597	1
Total Sales of Water	220,683	216,597	
Other Operating Revenues			
Forfeited Discounts (470)	1,125	713	2
Other Water Revenues (474)	1,765	1,399	3
Total Other Operating Revenues	2,890	2,112	
Total Operating Revenues	223,573	218,709	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	86,579	93,761	4
General Operating Expenses (680-690)	36,509	44,874	5
Total Operation and Maintenance Expenses	123,088	138,635	
Other Operating Expenses			
Depreciation Expense (403)	36,957	36,427	6
Amortization Expense (404)		0	7
Taxes (408)	2,747	2,998	8
Total Other Operating Expenses	39,704	39,425	
Total Operating Expenses	162,792	178,060	
NET OPERATING INCOME	60,781	40,649	

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 (either Account 461 or Account 464).
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				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	470	24,483	73,641	4
Commercial	46	18,441	32,815	5
Industrial				6
Total Metered Sales to General Customers (461)	516	42,924	106,456	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		45,740	8
Other Sales to Public Authorities (464)	28	42,821	68,487	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	545	85,745	220,683	

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)
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NONE

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 (usually per rate schedule F-1 or Fd-1)	45,740	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	45,740	
Forfeited Discounts (470):		
Customer late payment charges	1,125	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,125	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,390	7
Other (specify): MISCELLANEOUS	375	8
Total Other Water Revenues (474)	1,765	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	29,610	28,935	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	5,373	5,537	3
Chemicals (630)	17,266	16,112	4
Supplies and Expenses (640)	25,063	26,806	5
Repairs of Water Plant (650)	7,994	15,047	6
Transportation Expenses (660)	1,273	1,324	7
Total Plant Operation and Maintenance Expenses	86,579	93,761	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	7,735	6,533	8
Office Supplies and Expenses (681)	1,605	1,523	9
Outside Services Employed (682)	5,585	11,808	10
Insurance Expense (684)	5,258	7,463	11
Employees Pensions and Benefits (686)	14,836	14,722	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	1,490	2,825	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	36,509	44,874	
Total Operation and Maintenance Expenses	123,088	138,635	

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	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	2
Net property tax equivalent		0	0
Social Security		2,574	2,810
PSC Remainder Assessment		173	188
Other (specify): NONE			0
Total tax expense		<u>2,747</u>	<u>2,998</u>

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 account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	400		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	150,021		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	150,421	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	14,367		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	11,242		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	25,609	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	592,345		22
Water Treatment Equipment (332)	90,001		23
Total Water Treatment Plant	682,346	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			400	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			150,021	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	150,421	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			14,367	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			11,242	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	25,609	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			592,345	22
Water Treatment Equipment (332)			90,001	23
Total Water Treatment Plant	0	0	682,346	

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 account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	500		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	61,149		26
Transmission and Distribution Mains (343)	212,727		27
Fire Mains (344)	0		28
Services (345)	1,900	34,902	29
Meters (346)	55,356	1,565	30
Hydrants (348)	72,316		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	403,948	36,467	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	350		35
Computer Equipment (372.1)	6,928		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	6,174		38
Other Tangible Property (390)	0		39
Total General Plant	13,452	0	
Total utility plant in service directly assignable	1,276,276	36,467	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,276,276	36,467	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			500 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			61,149 26
Transmission and Distribution Mains (343)			212,727 27
Fire Mains (344)			0 28
Services (345)			36,802 29
Meters (346)	648		56,273 30
Hydrants (348)			72,316 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	648	0	439,767
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			350 35
Computer Equipment (372.1)			6,928 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			6,174 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	13,452
Total utility plant in service directly assignable	648	0	1,312,095
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	648	0	1,312,095

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 account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	571,685		23
Total Water Treatment Plant	571,685	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			571,685 23
Total Water Treatment Plant	0	0	571,685

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 account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	520,740	25,000	27
Fire Mains (344)	0		28
Services (345)	148,299	8,700	29
Meters (346)	2,083	276	30
Hydrants (348)	23,615	1,800	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	694,737	35,776	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	1,266,422	35,776	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,266,422	35,776	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			545,740 27
Fire Mains (344)			0 28
Services (345)	7,827		149,172 29
Meters (346)			2,359 30
Hydrants (348)			25,415 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	7,827	0	722,686
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	7,827	0	1,294,371
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	7,827	0	1,294,371

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER 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	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			6,596	6,596	1
February			6,265	6,265	2
March			7,105	7,105	3
April			7,212	7,212	4
May			7,351	7,351	5
June			8,495	8,495	6
July			9,144	9,144	7
August			8,057	8,057	8
September			7,358	7,358	9
October			7,335	7,335	10
November			6,417	6,417	11
December			6,541	6,541	12
Total annual pumpage	0	0	87,876	87,876	
Less: Water sold				85,745	13
Volume pumped but not sold				2,131	14
Volume sold as a percent of volume pumped				98%	15
Volume used for water production, water quality and system maintenance				490	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				490	19
Volume pumped but unaccounted for				1,641	20
Percent of water lost				2%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				381	24
Date of maximum: 4/18/2006					25
Cause of maximum:					26
flushing hydrants					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				125	27
Date of minimum: 3/24/2006					28
Total KWH used for pumping for the year				51,030	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

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)	
AIRPORT ROAD	#1	80	18	576,000	Yes	1
GUY ROAD	#2	100	30	648,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	AIRPORT ROAD	GUY ROAD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NORTHWEST	FLOWAY		5
Year Installed	1972	1996		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	350	460		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S.		10
Year Installed	1972	1996		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	15		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1972		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	133		6
Total capacity in gallons (actual)	100,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	750.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

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.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	18,999	472	0	0	19,471	1
P	D	6.000	6,760	0	0	0	6,760	2
M	D	8.000	37,815	0	0	0	37,815	3
M	D	10.000	795	0	0	0	795	4
Total Within Municipality			64,369	472	0	0	64,841	
Total Utility			64,369	472	0	0	64,841	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	350	0	0	0	350	10	1
M	1.000	54	21	8	0	67	5	2
M	1.250	2	0	0	0	2	0	3
M	1.500	5	0	0	0	5		4
M	2.000	7	0	0	0	7		5
M	3.000	3	0	0	0	3		6
M	4.000	1	0	0	0	1		7
Total Utility		422	21	8	0	435	15	

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.

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)	
0.750	494	16	6	0	504	27	1
1.000	15	0	0	0	15	0	2
1.250	1	0	0	0	1	0	3
1.500	6	0	0	0	6	0	4
2.000	10	0	0	0	10	0	5
3.000	4	0	0	0	4	0	6
4.000	1	0	0	0	1	0	7
Total:	531	16	6	0	541	27	

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)	
0.750	464	27	0	6	0	7	504	1
1.000	0	15	0	0	0	0	15	2
1.250	0	1	0	0	0	0	1	3
1.500	0	6	0	0	0	0	6	4
2.000	0	8	1	0	0	1	10	5
3.000	0	4	0	0	0	0	4	6
4.000	0	1	0	0	0	0	1	7
Total:	464	62	1	6	0	8	541	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	122	1		9	132	2
Total Fire Hydrants	122	1	0	9	132	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	132
Number of distribution system valves end of year:	247
Number of distribution valves operated during year:	132

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

REPAIRS OF WATER PLANT (650) DECREASED FROM THE PREVIOUS YEAR AS FEWER REPAIRS WERE REQUIRED FOR THE WATER PLANT.

OUTSIDE SERVICES EMPLOYED (682) DECREASED BECAUSE THERE WAS AN INCREASE IN WATER TESTING THAT WAS REQUIRED TO BE PERFORMED IN 2005.

INSURANCE EXPENSE (684) DECREASED IN 2006 SINCE 2005 WAS UNUSUALLY HIGH DUE TO A WORKERS COMPENSATION INSURANCE ADJUSTMENT.

Water Mains (Page W-17)

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

472 FEET OF MAIN WAS ADDED AND PAID FOR BY CUSTOMERS DURING 2006.

Water Services (Page W-18)

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

THIRTEEN SERVICES WERE INSTALLED AND PAID FOR BY CUSTOMERS IN 2006. THE REMAINING SERVICES WERE PAID FOR BY THE UTILITY.

Meters (Page W-19)

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

THE UTILITY IS AWARE OF THE REQUIREMENTS FOR REPLACING AND TESTING METERS 1" OR SMALLER. METER REPLACING AND TESTING WAS UNUSUALLY LOW IN 2006.

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, STATION METERS ARE TESTED ONCE EVERY TWO YEARS.

Hydrants and Distribution System Valves (Page W-20)

Explain all reported Adjustments.

A physical inventory was taken in 2006. Total hydrants were then adjusted to actual.
