



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, 2005

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: BRANDI M. SUDA

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
2411 N. HILLCREST PARKWAY, SUITE 6
P.O. BOX 1148
EAU CLAIRE, WI 54702

Telephone: (715) 833 - 1717 EXT 25

Fax Number: (715) 836 - 7877

E-mail Address: bsuda@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:

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
2411 N. HILLCREST PARKWAY, SUITE 6
P.O. BOX 1148
EAU CLAIRE, WI 54702

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 2/17/2005

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)	218,709	214,609	1
Operating Expenses:			
Operation and Maintenance Expense (401)	138,635	120,311	2
Depreciation Expense (403)	36,427	36,406	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,998	2,801	5
Total Operating Expenses	178,060	159,518	
Net Operating Income	40,649	55,091	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	40,649	55,091	
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)	3,222	4,970	9
Miscellaneous Nonoperating Income (421)	6,352	20,400	10
Total Other Income	9,574	25,370	
Total Income	50,223	80,461	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(14,467)	(14,467)	11
Other Income Deductions (426)	32,495	30,525	12
Total Miscellaneous Income Deductions	18,028	16,058	
Income Before Interest Charges	32,195	64,403	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	25,614	26,941	13
Amortization of Debt Discount and Expense (428)	2,080	2,081	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	27,694	29,022	
Net Income	4,501	35,381	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,534,029	1,498,648	19
Balance Transferred from Income (433)	4,501	35,381	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)	1,538,530	1,534,029	

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	218,709		218,709	1
Total (Acct. 400):	218,709	0	218,709	
Operation and Maintenance Expense (401):				
Derived	138,635		138,635	2
Total (Acct. 401):	138,635	0	138,635	
Depreciation Expense (403):				
Derived	36,427		36,427	3
Total (Acct. 403):	36,427	0	36,427	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	2,998		2,998	5
Total (Acct. 408):	2,998	0	2,998	
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:	40,649	0	40,649	
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	3,222	0	3,222	10
Total (Acct. 419):	3,222	0	3,222	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		2,042	2,042	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	4,310	4,310 12
Total (Acct. 421):	0	6,352	6,352
TOTAL OTHER INCOME:	3,222	6,352	9,574

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		30,595	30,595 15
SPECIAL ASSESSMENTS WRITE OFF AS UNCOLLECTIBL	0	1,900	1,900 16
Total (Acct. 426):	0	32,495	32,495
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(14,467)	32,495	18,028

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	25,614		25,614 17
Total (Acct. 427):	25,614	0	25,614
Amortization of Debt Discount and Expense (428):			
AMORTIZATION EXPENSE	2,080		2,080 18
Total (Acct. 428):	2,080	0	2,080
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:	27,694	0	27,694
NET INCOME:	30,644	(26,143)	4,501
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	133,094	1,400,935	1,534,029 23
Total (Acct. 216):	133,094	1,400,935	1,534,029
Balance Transferred from Income (433):			
Derived	30,644	(26,143)	4,501 24
Total (Acct. 433):	30,644	(26,143)	4,501
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):	163,738	1,374,792	1,538,530

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):					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	218,709	0	0	0	218,709	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	218,709	0	0	0	218,709	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,545,750	2,539,477	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	782,530	714,702	2
Net Utility Plant	1,763,220	1,824,775	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	824,356	819,929	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	331,230	318,219	4
Net Nonutility Property	493,126	501,710	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	2,500	6
Special Funds (125)	100,444	99,944	7
Total Other Property and Investments	593,570	604,154	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	38,921	77,590	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	49,740	47,752	11
Other Accounts Receivable (143)	72,768	73,523	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	41,417	43,915	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	203,650	243,584	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	20,808	22,888	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	20,808	22,888	
Total Assets and Other Debits	2,581,248	2,695,401	

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)	1,538,530	1,534,029	23
Total Proprietary Capital	1,649,738	1,645,237	
LONG-TERM DEBT			
Bonds (221)	620,000	670,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	40,000	26
Total Long-Term Debt	620,000	710,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	48,189	62,041	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,041	1,090	32
Other Current and Accrued Liabilities (238)	1,868	2,154	33
Total Current and Accrued Liabilities	51,098	65,285	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	260,412	274,879	36
Total Deferred Credits	260,412	274,879	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,581,248	2,695,401	

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	2,539,477	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)	1,276,276	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,266,422	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)	3,052				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	2,545,750	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)	401,722	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	380,808	0	0	0	12
Total Accumulated Provision	782,530	0	0	0	
Net Utility Plant	1,763,220	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)	364,489				364,489	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	36,427				36,427	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,562				1,562	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	37,989	0	0	0	37,989	16
Debits during year						17
Book cost of plant retired	756				756	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	756	0	0	0	756	25
Balance end of year (110.1)	401,722	0	0	0	401,722	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)	350,213				350,213	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	30,595				30,595	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	30,595	0	0	0	30,595	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	380,808	0	0	0	380,808	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	819,929	5,469	1,042	824,356	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	819,929	5,469	1,042	824,356	
Less accum. prov. depr. & amort. (122)	318,219	14,053	1,042	331,230	3
Net Nonutility Property	501,710	(8,584)	0	493,126	

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

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	<u>804</u>	<u>804</u>

**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	2,080	428	20,808	1
Total			<u><u>20,808</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	111,208	

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%	620,000	1
Total Bonds (Account 221):				620,000	

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	2,998	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>2,998</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,810	7
PSC Remainder Assessment	188	8
Other (explain):		
NONE		9
Total payments and other debits	<u>2,998</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	1,090	25,614	25,663	1,041	2
Subtotal	1,090	25,614	25,663	1,041	
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	1,090	25,614	25,663	1,041	

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	7,505	3
DEBT SERVICE RESERVE	73,386	4
DEPRECIATION ACCOUNT	19,553	5
Total (Acct. 125):	100,444	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	46,740	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	3,000	10
Total (Acct. 142):	49,740	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	72,768	11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	72,768	
Receivables from Municipality (145):		
DUE FROM THE TOWN OF BROCKWAY FOR PUBLIC FIRE PROTECTION AND OTHER SH	41,417	14
Total (Acct. 145):	41,417	
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	260,412 19
NONE	20
Total (Acct. 253):	260,412

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)	1,274,736	0	0	0	1,274,736	1
Materials and Supplies	804	0	0	0	804	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	383,105	0	0	0	383,105	4
Customer Advances for Construction					0	5
Regulatory Liability	267,645	0	0	0	267,645	6
					0	7
Average Net Rate Base	624,790	0	0	0	624,790	
Net Operating Income	40,649	0	0	0	40,649	8
Net Operating Income as a percent of Average Net Rate Base	6.51%	N/A	N/A	N/A	6.51%	

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	274,879	0	0	0	274,879	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	260,412	0	0	0	260,412	

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.

Receivables from Municipality (145) is due from the Town of Brockway for public fire protection 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, 2005 and 2004, 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, 2005 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

Eau Claire, Wisconsin
February 25, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	216,597	212,445	1
Total Sales of Water	216,597	212,445	
Other Operating Revenues			
Forfeited Discounts (470)	713	470	2
Other Water Revenues (474)	1,399	1,694	3
Total Other Operating Revenues	2,112	2,164	
Total Operating Revenues	218,709	214,609	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	93,761	87,122	4
General Operating Expenses (680-690)	44,874	33,189	5
Total Operation and Maintenance Expenses	138,635	120,311	
Other Operating Expenses			
Depreciation Expense (403)	36,427	36,406	6
Amortization Expense (404)	0	0	7
Taxes (408)	2,998	2,801	8
Total Other Operating Expenses	39,425	39,207	
Total Operating Expenses	178,060	159,518	
NET OPERATING INCOME	40,649	55,091	

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	465	24,229	71,938	4
Commercial	43	18,007	32,061	5
Industrial				6
Total Metered Sales to General Customers (461)	508	42,236	103,999	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		44,480	8
Other Sales to Public Authorities (464)	28	42,353	68,118	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 537	 84,589	 216,597	

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)	44,480	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)	44,480	
Forfeited Discounts (470):		
Customer late payment charges	713	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	713	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,399	7
Other (specify): NONE		8
Total Other Water Revenues (474)	1,399	

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)	28,935	26,816	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	5,537	5,847	3
Chemicals (630)	16,112	15,466	4
Supplies and Expenses (640)	26,806	18,795	5
Repairs of Water Plant (650)	15,047	18,901	6
Transportation Expenses (660)	1,324	1,297	7
Total Plant Operation and Maintenance Expenses	93,761	87,122	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	6,533	6,332	8
Office Supplies and Expenses (681)	1,523	1,470	9
Outside Services Employed (682)	11,808	5,943	10
Insurance Expense (684)	7,463	4,742	11
Employees Pensions and Benefits (686)	14,722	12,289	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	2,825	2,413	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	44,874	33,189	
Total Operation and Maintenance Expenses	138,635	120,311	

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		2,810	2,551	3
PSC Remainder Assessment		188	250	4
Other (specify): NONE			0	5
Total tax expense		2,998	2,801	

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)	0		29
Meters (346)	54,177	1,935	30
Hydrants (348)	72,316		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	400,869	1,935	
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	1,273,197	1,935	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,273,197	1,935	

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)		1,900	1,900 29
Meters (346)	756		55,356 30
Hydrants (348)			72,316 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	756	1,900	403,948
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	756	1,900	1,276,276
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	756	1,900	1,276,276

**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		27
Fire Mains (344)	0		28
Services (345)	148,249	1,950	29
Meters (346)	1,991	92	30
Hydrants (348)	23,615		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	694,595	2,042	
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	1,266,280	2,042	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,266,280	2,042	

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)			520,740 27
Fire Mains (344)			0 28
Services (345)		(1,900)	148,299 29
Meters (346)			2,083 30
Hydrants (348)			23,615 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	(1,900)	694,737
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	0	(1,900)	1,266,422
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	(1,900)	1,266,422

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			6,864	6,864	1
February			6,115	6,115	2
March			6,887	6,887	3
April			6,854	6,854	4
May			7,845	7,845	5
June			8,173	8,173	6
July			9,405	9,405	7
August			8,942	8,942	8
September			7,892	7,892	9
October			7,515	7,515	10
November			6,419	6,419	11
December			6,593	6,593	12
Total annual pumpage	0	0	89,504	89,504	
Less: Water sold				84,589	13
Volume pumped but not sold				4,915	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				557	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				557	19
Volume pumped but unaccounted for				4,358	20
Percent of water lost				5%	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.)				414	24
Date of maximum: 7/15/2005					25
Cause of maximum:					26
HOT SUMMER DAY					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				173	27
Date of minimum: 11/22/2005					28
Total KWH used for pumping for the year				54,490	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	0	0	0	18,999	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	0	0	0	64,369	
Total Utility			64,369	0	0	0	64,369	

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	51	3	0	0	54	1	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		419	3	0	0	422	11	

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	483	18	7	0	494	34	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:	520	18	7	0	531	34	

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	457	24	0	6	0	7	494	1
1.000		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	0	1	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:	457	59	0	7	0	8	531	

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				122	2
Total Fire Hydrants	122	0	0	0	122	
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:	61
Number of distribution system valves end of year:	245
Number of distribution valves operated during year:	123

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.

SUPPLIES AND EXPENSES (640) INCREASED BECAUSE OF THE INCREASING COSTS OF OPERATING THE IRON PLANT.

OUTSIDE SERVICES EMPLOYED (682) INCREASED DUE TO THE INCREASE IN WATER TESTING REQUIRED TO BE PERFORMED IN 2005.

INSURANCE EXPENSE (684) INCREASED BECAUSE OF AN INCREASE IN WORKMAN'S COMPENSATION EXPENSE.

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

If Adjustments for any account are nonzero, please explain.

THE ADJUSTMENT TO SERVICES IS FOR SPECIAL ASSESSMENTS THAT HAVE BEEN DETERMINED UNCOLLECTIBLE AND THEREFORE, THE SANITARY DISTRICT HAS FUNDED THE SERVICE INSTALLATION.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

General footnotes

THE ADJUSTMENT TO SERVICES IS FOR SPECIAL ASSESSMENTS THAT HAVE BEEN DETERMINED UNCOLLECTIBLE AND THEREFORE, THE SANITARY DISTRICT HAS FUNDED THE SERVICE INSTALLATION.

If Adjustments for any account are nonzero, please explain.

THE ADJUSTMENT TO SERVICES IS FOR SPECIAL ASSESSMENTS THAT HAVE BEEN DETERMINED UNCOLLECTIBLE AND THEREFORE, THE SANITARY DISTRICT HAS FUNDED THE SERVICE INSTALLATION.

Water Services (Page W-18)

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

THREE SERVICES WERE INSTALLED BY CUSTOMERS IN 2005. THE ESTIMATED COST FOR INSTALLING THESE SERVICES WERE BASED ON THE PSC BENCHMARKS.

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 2005.

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.
