



3014 (02-02-05)

ANNUAL REPORT

OF

Name: SANITARY DISTRICT NO. 4 - TOWN OF BROOKFIELD

Principal Office: 645 NORTH JANACEK ROAD
P.O. BOX
BROOKFIELD, WI 53045

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SANITARY DISTRICT NO. 4 - TOWN OF BROOKFIELD

Utility Address: 645 NORTH JANACEK ROAD

P.O. BOX

BROOKFIELD, WI 53045

When was utility organized? 4/5/1988

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: INGE HEIDMANN

Title: BOOKKEEPER

Office Address:

645 NORTH JANACEK ROAD

P.O. BOX

BROOKFIELD, WI 53045

Telephone: (262) 796 - 3788

Fax Number: (262) 796 - 0339

E-mail Address: accountingsd@townofbrookfield.com

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

Name: WENDI UNGER

Title: SENIOR MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY LLP

115 S 84TH ST STE 400

MILWAUKEE, WI 53214

Telephone: (414) 777 - 5423

Fax Number: (414) 777 - 5555

E-mail Address: wunger@virchowkrause.com

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

Name: KEITH HENDERSON

Title: PRESIDENT

Office Address:

645 NORTH JANACEK ROAD

BROOKFIELD, WI 53045

Telephone: (262) 796 - 3788

Fax Number: (262) 796 - 0339

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: WENDI UNGER

Title: SENIOR MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY LLP
115 S 84TH ST STE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5423

Fax Number: (414) 777 - 5555

E-mail Address: wunger@virchowkrause.com

Date of most recent audit report: 3/16/2007

Period covered by most recent audit: 1/1/2006 - 12/31/2006

Names and titles of utility management including manager or superintendent:

Name: TERRY HEIDMANN

Title: SUPERINTENDENT

Office Address:

645 NORTH JANACEK ROAD
P.O. BOX
BROOKFIELD, WI 53045

Telephone: (262) 796 - 3788

Fax Number: (262) 796 - 0339

E-mail Address:

Name of utility commission/committee: TOWN BOARD

Names of members of utility commission/committee:

ROBERT FLESSAS,
MR KEITH HENDERSON, PRESIDENT
JOHN SCHATZMAN,
DAN SHEA
PATRICK STROEBEL

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

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)	900,709	932,875	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	450,688	487,517	2
Depreciation Expense (403)	169,279	166,374	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	13,643	14,688	5
Total Operating Expenses	633,610	668,579	
Net Operating Income	267,099	264,296	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	267,099	264,296	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	81,483	71,170	10
Miscellaneous Nonoperating Income (421)	182,313	53,135	11
Total Other Income	263,796	124,305	
Total Income	530,895	388,601	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(73,093)	(73,093)	12
Other Income Deductions (426)	180,237	180,252	13
Total Miscellaneous Income Deductions	107,144	107,159	
Income Before Interest Charges	423,751	281,442	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	44,512	48,550	14
Amortization of Debt Discount and Expense (428)	15,931	16,500	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	121,665	127,397	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	182,108	192,447	
Net Income	241,643	88,995	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,035,790	8,946,795	20
Balance Transferred from Income (433)	241,643	88,995	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	9,277,433	9,035,790	

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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	900,709		900,709	1
Total (Acct. 400):	900,709	0	900,709	
Operation and Maintenance Expense (401-402):				
Derived	450,688		450,688	2
Total (Acct. 401-402):	450,688	0	450,688	
Depreciation Expense (403):				
Derived	169,279		169,279	3
Total (Acct. 403):	169,279	0	169,279	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	13,643		13,643	5
Total (Acct. 408):	13,643	0	13,643	
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:	267,099	0	267,099	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INVESTMENT INCOME	41,496	0	41,496	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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON SPECIAL ASSESSMENTS	39,987	0	39,987 12
Total (Acct. 419):	81,483	0	81,483
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████		0 13
MAC ASSESSMENT & DEVELOPER'S CONTRIBUTION	0	182,313	182,313 14
Total (Acct. 421):	0	182,313	182,313
TOTAL OTHER INCOME:	81,483	182,313	263,796
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(73,093)	██████████	(73,093) 15
NONE	0	0	0 16
Total (Acct. 425):	(73,093)	0	(73,093)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	180,237	180,237 17
NONE	0	0	0 18
Total (Acct. 426):	0	180,237	180,237
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(73,093)	180,237	107,144
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	44,512	██████████	44,512 19
Total (Acct. 427):	44,512	0	44,512
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	15,931	██████████	15,931 20
Total (Acct. 428):	15,931	0	15,931
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	121,665	██████████	121,665 22
Total (Acct. 430):	121,665	0	121,665

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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	182,108	0	182,108
NET INCOME:	239,567	2,076	241,643
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	9,340,727	(304,937)	9,035,790 25
Total (Acct. 216):	9,340,727	(304,937)	9,035,790
Balance Transferred from Income (433):			
Derived	239,567	2,076	241,643 26
Total (Acct. 433):	239,567	2,076	241,643
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	9,580,294	(302,861)	9,277,433

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 & 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	900,709	0	0	0	900,709	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (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: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	900,709	0	0	0	900,709	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	168,484		168,484	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	68,662		68,662	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	237,146	0	237,146	

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	4.2	1
Electric		2
Gas		3
Sewer	1.8	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	16,982,037	16,805,826	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,625,127	3,274,976	2
Net Utility Plant	13,356,910	13,530,850	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	434,352	535,510	6
Special Funds (125)	0	0	7
Total Other Property and Investments	434,352	535,510	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,003,463	801,125	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	112,414	118,458	11
Other Accounts Receivable (143)	160	8,341	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	136,260	136,722	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	4,454	1,388	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,256,751	1,066,034	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	112,772	128,703	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	11,084	36,757	20
Total Deferred Debits	123,856	165,460	
Total Assets and Other Debits	15,171,869	15,297,854	

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)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	9,277,433	9,035,790	23
Total Proprietary Capital	9,277,433	9,035,790	
LONG-TERM DEBT			
Bonds (221)	1,000,000	1,100,000	24
Advances from Municipality (223)	3,561,464	3,743,551	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	4,561,464	4,843,551	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	11,036	21,647	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	10,875	11,888	32
Other Current and Accrued Liabilities (238)	33,638	29,324	33
Total Current and Accrued Liabilities	55,549	62,859	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	1,277,423	1,355,654	36
Total Deferred Credits	1,277,423	1,355,654	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	15,171,869	15,297,854	

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	16,805,826	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,419,169	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,550,158	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	12,710				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	16,982,037	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)	1,444,992	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	2,180,135	0	0	0	13
Total Accumulated Provision	3,625,127	0	0	0	
Net Utility Plant	13,356,910	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)	1,275,078				1,275,078	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	169,279				169,279	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	635				635	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	169,914	0	0	0	169,914	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)	1,444,992	0	0	0	1,444,992	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)	1,999,898				1,999,898	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	180,237				180,237	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	180,237	0	0	0	180,237	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)	2,180,135	0	0	0	2,180,135	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	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year	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	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

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		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

**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)				
\$1,600,000 GENERAL OBLIGATION WATER BONDS	1,905	428	9,525	1
\$3,400,000 GENERAL OBLIGATION WATER BONDS	13,983	428	103,247	2
Total			<u><u>112,772</u></u>	
Unamortized premium on debt (251)				
NONE				3
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	0 1
Changes during year (explain):	
NONE	2
Balance end of year	<u><u>0</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)	
GENERAL OBLIGATIONS - WATER BOND	04/01/1999	10/01/2016	3.75%	1,000,000	1
Total Bonds (Account 221):				1,000,000	

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)	
Advances (223)					
ADVANCE FROM SEWER UTILITY	12/31/2001	12/31/2021	3.25%	3,561,464	1
Total for Account 223				3,561,464	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	13,643	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>13,643</u>	
Taxes paid during year:		
County, state and local taxes	12,926	6
Social Security taxes	717	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	<u>13,643</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)					
GENERAL OBLIGATION WATER BONDS 1996	0			0	1
GENERAL OBLIGATION WATER BONDS 1999	11,888	44,512	45,525	10,875	2
Subtotal	11,888	44,512	45,525	10,875	
Advances from Municipality (223)					
ADVANCE FROM SEWER UTILITY	0	121,665	121,665	0	3
Subtotal	0	121,665	121,665	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	11,888	166,177	167,190	10,875	

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):		
SPECIAL ASSESSMENT RECEIVABLES	434,352	2
Total (Acct. 124):	434,352	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	112,414	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	112,414	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS	160	11
Total (Acct. 143):	160	
Receivables from Municipality (145):		
DELINQUENTS AND ASSESSMENTS PLACED ON TAX ROLL	136,260	12
Total (Acct. 145):	136,260	
Prepayments (165):		
INSURANCE	4,454	13
Total (Acct. 165):	4,454	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WELL 3 & 4	11,084	15
Total (Acct. 183):	11,084	

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)	
<hr/>		
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
<hr/>		
Other Deferred Credits (253):		
Regulatory Liability	1,242,574	17
INTEREST ON SPECIAL ASSESSMENTS PLACED ON TAX ROLL	34,849	18
Total (Acct. 253):	1,277,423	
<hr/>		

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	6,337,418	0	0	0	6,337,418	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,360,035	0	0	0	1,360,035	4
Customer Advances for Construction					0	5
Regulatory Liability	1,279,120	0	0	0	1,279,120	6
NONE					0	7
Average Net Rate Base	3,698,263	0	0	0	3,698,263	
Net Operating Income	267,099	0	0	0	267,099	8
Net Operating Income as a percent of						
Average Net Rate Base	7.22%	N/A	N/A	N/A	7.22%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**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	1,315,667	0	0	0	1,315,667	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	73,093	0	0	0	73,093	3
Other (specify):						
NONE					0	4
Balance End of Year	1,242,574	0	0	0	1,242,574	

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

We have compiled the accompanying PSC Report of the Sanitary District No. 4 - Town of Brookfield, enterprise fund of the Town of Brookfield, as of December 31, 2006 and 2005, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

VIRCHOW, KRAUSE & COMPANY,LLP

Milwaukee, Wisconsin
March 17, 2007

Balance Sheet End-of-Year Account Balances (Page F-19)

General footnotes

Done

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

Water Tower Painting authorized 11/8/02

Rehab of Well Authorized 2/9/00

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	889,016	921,051	1
Total Sales of Water	889,016	921,051	
Other Operating Revenues			
Forfeited Discounts (470)	4,927	2,565	2
Miscellaneous Service Revenues (471)	80	433	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	6,686	8,826	6
Total Other Operating Revenues	11,693	11,824	
Total Operating Revenues	900,709	932,875	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	6,207	21,679	7
Pumping Expenses (620-625)	120,651	135,424	8
Water Treatment Expenses (630-635)	25,225	35,737	9
Transmission and Distribution Expenses (640-655)	121,239	80,861	10
Customer Accounts Expenses (901-904)	17,572	18,961	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	159,794	194,855	13
Total Operation and Maintenance Expenses	450,688	487,517	
Other Operating Expenses			
Depreciation Expense (403)	169,279	166,374	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	13,643	14,688	16
Total Other Operating Expenses	182,922	181,062	
Total Operating Expenses	633,610	668,579	
NET OPERATING INCOME	267,099	264,296	

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	44	1	1,770	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	44	1	1,770	
Metered Sales to General Customers (461)				
Residential	1,750	114,492	366,694	4
Commercial	259	133,099	226,279	5
Industrial				6
Total Metered Sales to General Customers (461)	2,009	247,591	592,973	
Private Fire Protection Service (462)	165		39,637	7
Public Fire Protection Service (463)	1		249,892	8
Other Sales to Public Authorities (464)	7	2,089	4,744	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 2,226	 249,681	 889,016	

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

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)	249,892	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)	249,892	
Forfeited Discounts (470):		
Customer late payment charges	4,927	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	4,927	
Miscellaneous Service Revenues (471):		
SERVICE CALLS	80	7
Total Miscellaneous Service Revenues (471)	80	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	635	10
Other (specify): PRIVATE WELL PERMITS	4,165	11
STATUS LETTERS	1,695	12
MISCELLANEOUS	191	13
Total Other Water Revenues (474)	6,686	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	1,684	1,049	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	90	0	3
Maintenance of Water Source Plant (605)	4,433	20,630	4
Total Source of Supply Expenses	6,207	21,679	
PUMPING EXPENSES			
Operation Labor (620)	30,951	29,720	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	71,923	70,891	7
Operation Supplies and Expenses (623)	1,063	2,678	8
Maintenance of Pumping Plant (625)	16,714	32,135	9
Total Pumping Expenses	120,651	135,424	
WATER TREATMENT EXPENSES			
Operation Labor (630)	7,854	6,683	10
Chemicals (631)	9,057	9,760	11
Operation Supplies and Expenses (632)	3,949	10,806	12
Maintenance of Water Treatment Plant (635)	4,365	8,488	13
Total Water Treatment Expenses	25,225	35,737	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	19,892	21,246	14
Operation Supplies and Expenses (641)	6,924	6,094	15
Maintenance of Distribution Reservoirs and Standpipes (650)	21,240	21,867	16
Maintenance of Mains (651)	30,260	14,003	17
Maintenance of Services (652)	29,833	5,246	18
Maintenance of Meters (653)	9,485	8,917	19
Maintenance of Hydrants (654)	2,319	2,192	20
Maintenance of Other Plant (655)	1,286	1,296	21
Total Transmission and Distribution Expenses	121,239	80,861	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	4,732	5,279	22
Accounting and Collecting Labor (902)	10,632	12,069	23
Supplies and Expenses (903)	2,208	1,613	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	17,572	18,961	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	78,644	87,905	27
Office Supplies and Expenses (921)	4,128	4,943	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	15,791	32,685	30
Property Insurance (924)	16,200	21,439	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	38,297	41,750	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	3,934	3,331	35
Transportation Expenses (933)	2,800	2,802	36
Maintenance of General Plant (935)	0	0	37
Total Administrative and General Expenses	159,794	194,855	
Total Operation and Maintenance Expenses	450,688	487,517	

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		12,926	13,849	3
PSC Remainder Assessment		717	839	4
Other (specify): NONE		0	0	5
Total tax expense		13,643	14,688	

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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	149,823		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)	84,802		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	259,636		11
Total Source of Supply Plant	494,261	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,232,728		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	466,734		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,699,462	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	581,217		23
Total Water Treatment Plant	581,217	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)			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)			149,823	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)			84,802	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			259,636	11
Total Source of Supply Plant	0	0	494,261	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			1,232,728	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			466,734	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,699,462	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			581,217	23
Total Water Treatment Plant	0	0	581,217	

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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	491,704		26
Transmission and Distribution Mains (343)	1,461,202	103,573	27
Fire Mains (344)	0		28
Services (345)	371,606	36,527	29
Meters (346)	191,821	109	30
Hydrants (348)	770,534	23,292	31
Other Transmission and Distribution Plant (349)	33,490		32
Total Transmission and Distribution Plant	3,320,357	163,501	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	12,391		35
Computer Equipment (391.1)	87,666		36
Transportation Equipment (392)	36,356		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,307		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	22,651		44
Other Tangible Property (399)	0		45
Total General Plant	160,371	0	
Total utility plant in service directly assignable	6,255,668	163,501	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,255,668	163,501	

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)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			491,704 26
Transmission and Distribution Mains (343)			1,564,775 27
Fire Mains (344)			0 28
Services (345)			408,133 29
Meters (346)			191,930 30
Hydrants (348)			793,826 31
Other Transmission and Distribution Plant (349)			33,490 32
Total Transmission and Distribution Plant	0	0	3,483,858
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			12,391 35
Computer Equipment (391.1)			87,666 36
Transportation Equipment (392)			36,356 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			1,307 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			22,651 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	160,371
Total utility plant in service directly assignable	0	0	6,419,169
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	6,419,169

**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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	1,125		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)	83,236		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	84,361	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	386,340		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	99,697		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	486,037	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,611		23
Total Water Treatment Plant	5,611	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)			1,125 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)			83,236 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	84,361
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			386,340 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			99,697 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	486,037
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			5,611 23
Total Water Treatment Plant	0	0	5,611

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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	356,580		26
Transmission and Distribution Mains (343)	7,624,996		27
Fire Mains (344)	8,385		28
Services (345)	1,575,705		29
Meters (346)	6,272		30
Hydrants (348)	402,055		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,973,993	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	156		44
Other Tangible Property (399)	0		45
Total General Plant	156	0	
Total utility plant in service directly assignable	10,550,158	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,550,158	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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			356,580 26
Transmission and Distribution Mains (343)			7,624,996 27
Fire Mains (344)			8,385 28
Services (345)			1,575,705 29
Meters (346)			6,272 30
Hydrants (348)			402,055 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	9,973,993
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			156 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	156
Total utility plant in service directly assignable	0	0	10,550,158
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	10,550,158

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			22,504	22,504	1
February			20,663	20,663	2
March			22,441	22,441	3
April			23,149	23,149	4
May			24,503	24,503	5
June			28,212	28,212	6
July			31,519	31,519	7
August			29,912	29,912	8
September			23,067	23,067	9
October			24,369	24,369	10
November			23,307	23,307	11
December			24,231	24,231	12
Total annual pumpage	0	0	297,877	297,877	
Less: Water sold				249,681	13
Volume pumped but not sold				48,196	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				3,905	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				10,151	18
Total volume not sold but accounted for				14,056	19
Volume pumped but unaccounted for				34,140	20
Percent of water lost				11%	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.)				1,301	24
Date of maximum: 8/9/2006					25
Cause of maximum:					26
Dry weather conditions					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				623	27
Date of minimum: 4/16/2006					28
Total KWH used for pumping for the year				650,265	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)	
860 PLAUTEAU LANE	1	350	10	576,000	Yes	1
21375 CLARION LANE	2	314	10	360,000	Yes	2
150 SOUTH BARKER ROAD	3	450	15	288,000	Yes	3
160 SOUTH BARKER ROAD	4	370	16	432,000	Yes	4
20800 MARY LYNN DRIVE	5	220	12	633,000	Yes	5
20800 MARY LYNN DRIVE	6	202	6	410,000	Yes	6

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)	
860 PLAUTEAU LANE	1	0	0	0	1
21375 CLARION LANE	2	0	0	0	2
150 SOUTH BARKER ROAD	3	0	0	0	3
160 SOUTH BARKER ROAD	4	0	0	0	4
20800 MARY LYNN DRIVE	5	0	0	0	5
20800 MARY LYNN DRIVE	6	0	0	0	6

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	CLARION	PLATEAU	WELL #3	1
Location	21375 CLARION LANE	860 PLATEAU LANE	150 SOUTH BARKER ROAD	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	SIMMONS	SIMMONS	LAYNE-BOWLER	5
Year Installed	2001	1995	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	260	410	200	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	G.E.	10
Year Installed	2001	1995	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5	WELL #6	14
Location	0125 WATER TOWER BLVD.	20800 MARY LYNN DR	20800 MARY LYNN DRIVE	15
Purpose	P	P	P	16
Destination	R	D	D	17
Pump Manufacturer	SIMMONS	CHRISTENSEN	CHRISTENSEN	18
Year Installed	2000	2005	2005	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	20
Actual Capacity (gpm)	300	425	280	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	FRANKLIN	23
Year Installed	1992	1996	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	40	15	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	ION #2, 21510 BIRDSEYE LN TION #3, 150 S. BARKER RD ION #3, 1505 BARKER ROAD			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1997	1990	1987	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	120	6
Total capacity in gallons (actual)	215,000	225,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0800	1.0800	1.0800	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	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)
P	D	4.000	979	0	0	0	979
M	D	6.000	8,264	0	0	0	8,264
P	D	6.000	50,853	291	0	0	51,144
M	D	8.000	30,781	0	0	0	30,781
P	D	8.000	71,460	1,751	0	0	73,211
P	D	10.000	7,884	0	0	0	7,884
P	D	12.000	66,969	0	0	0	66,969
Total Within Municipality			237,190	2,042	0	0	239,232
Total Utility			237,190	2,042	0	0	239,232

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	14	0	0	0	14		1
M	1.000	1,468	0	0	0	1,468	16	2
M	1.250	43	0	0	0	43	1	3
M	1.500	64	1	0	0	65	2	4
M	2.000	56	3	0	0	59	5	5
M	4.000	27	3	0	0	30	2	6
M	6.000	33	8	0	0	41	7	7
M	8.000	12	0	0	0	12	2	8
Total Utility		1,717	15	0	0	1,732	35	

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)	
0.625	160	0	0	0	160	2	1
0.750	1,792	1	1	0	1,792	162	2
1.000	88	0	0	0	88	7	3
1.500	55	0	1	0	54	8	4
2.000	32	0	2	0	30	3	5
3.000	9	0	1	0	8	4	6
4.000	2	0	1	0	1	0	7
6.000	10	0	0	0	10	2	8
8.000	1	0	0	0	1	0	9
Total:	2,149	1	6	0	2,144	188	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	134	1	0	0	0	25	160	1
0.750	1,619	89	0	0	0	84	1,792	2
1.000	9	64	0	2	0	13	88	3
1.500	0	46	0	5	0	3	54	4
2.000	1	23	0	0	0	6	30	5
3.000	0	3	0	0	0	5	8	6
4.000	0	0	0	0	0	1	1	7
6.000	0	0	0	0	0	10	10	8
8.000	0	0	0	0	0	1	1	9
Total:	1,763	226	0	7	0	148	2,144	

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	542	6			548	2
Total Fire Hydrants	542	6	0	0	548	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	548
Number of distribution system valves end of year:	916
Number of distribution valves operated during year:	556

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 25%, but not less \$5,000, please explain.

(651) - Two large main breaks on Bluemound Road 12" main.

(923) - Legal services in 2007 focused on sewer issues.

(625) & (605) - In 2005 there was rehab work done to wells 5 & 6 that was not done in 2006.

(652) - Two large repairs - valve on Bluemound Road and Fire Service Valve on Tolft Woods Drive.

(632) - In 2005 the DNR required water testing; NR809 compliance for inorganic & organics.

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.

Financed by developer's contribution.

Water Services (Page W-18)

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

Financed by developer's contribution.

Meters (Page W-19)

If Meters Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.

So old no cost figures available.

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

The schedule is as follows:

5/8 and 3/4 inch meters are replaced every 10 years

1 inch every 4 years

1 1/2 & 2 every 2 years

They are replaced, tested and rebuilt before being placed back into stock.

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

The residential 2" meter is a deduct meter for a very large water softening system installed in a residence.

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.

The meters at pumpstations #1 and #2 are being tested every 2 years. The other stations have mag meters which the managacturer specifications indicate do not need and cannot be tested.