



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

CHETEK MUNICIPAL WATER UTILITY

PO BOX 194
CHETEK, WI 54728-0194

For the Year Ended: DECEMBER 31, 2017

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.

I **CARMEN NEWMAN, CITY CLERK/TREASURER** of **CHETEK MUNICIPAL WATER UTILITY**, certify that I am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

Date Signed: **4/2/2018**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: CARMEN NEWMAN

Title: CLERK/TREASURER

Mailing Address: 220 STOUT STREET
CHETEK, WI 54728

Phone: (715) 924-4838

Email Address: CNEWMAN@CITYOFCHETEK-WI.GOV

Accounting firm or consultant preparing this report (if applicable)

Name: JENNIFER HOMEYER

Title: AUDIT SUPERVISOR

Mailing Address: BAUMAN ASSOCIATES
PO BOX 1225
EAU CLAIRE, WI 54702

Phone: (715) 834-2001

Email Address: jenniferhomeyer@baumancpa.com

Name and title of utility General Manager (or equivalent)

Name: DAN KNAPP

Title: DIRECTOR OF PUBLIC WORKS

Mailing Address: 220 STOUT STREET
CHETEK, WI 54728

Phone: (715) 924-4838

Email Address: DKNAPP@CITYOFCHETEK-WI.GOV

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

Name: JEFF MARTIN

Title: MAYOR

Mailing Address: 220 STOUT STREET
CHETEK, WI 54728

Phone: (715) 924-4838

Email Address: CHETEKMAYOR@CITYOFCHETEK-WI.GOV

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

Are utility records audited by individuals or firms other than utility employees? Yes No

Date of most recent audit report: 08/01/2017

Period covered by most recent audit: 01/01/2016 - 12/31/2016

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

Name: JOSEPH V. ROHRMAN, CPA

Title: INDEPENDENT AUDITOR

Organization Name: CLIFTONLARSONALLEN LLP

USPS Address: 2424 MONETARY BLVD, SUITE 205

City State Zip HUDSON, WI 54016

Telephone: (715) 377-7607

Email Address: JOE.ROHRMAN@CLACONNECT.COM

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any 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**

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	393,736	391,508	2
Operating Expenses:			3
Operation and Maintenance Expense (401)			4
Operation and Maintenance Expense (401-402)	198,289	182,282	5
Depreciation Expense (403)	54,341	51,194	6
Amortization Expense (404)			7
Amortization Expense (404-407)	0	0	8
Taxes (408)	58,926	55,722	9
Total Operating Expenses	311,556	289,198	10
Net Operating Income	82,180	102,310	11
Income from Utility Plant Leased to Others (412-413)			12
Utility Operating Income	82,180	102,310	13
OTHER INCOME			14
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	15
Income from Nonutility Operations (417)			16
Nonoperating Rental Income (418)			17
Interest and Dividend Income (419)	3,685	2,469	18
Miscellaneous Nonoperating Income (421)	0	2,990	19
Total Other Income	3,685	5,459	20
Total Income	85,865	107,769	21
MISCELLANEOUS INCOME DEDUCTIONS			22
Miscellaneous Amortization (425)	(4,645)	(4,645)	23
Other Income Deductions (426)	12,893	12,850	24
Total Miscellaneous Income Deductions	8,248	8,205	25
Income Before Interest Charges	77,617	99,564	26
INTEREST CHARGES			27
Interest on Long-Term Debt (427)	0	0	28
Amortization of Debt Discount and Expense (428)			29
Amortization of Premium on Debt--Cr. (429)			30
Interest on Debt to Municipality (430)	6,624	9,847	31
Other Interest Expense (431)	0	0	32
Interest Charged to Construction--Cr. (432)			33
Total Interest Charges	6,624	9,847	34
Net Income	70,993	89,717	35
EARNED SURPLUS			36
Unappropriated Earned Surplus (Beginning of Year) (216)	1,818,059	1,728,342	37
Balance Transferred from Income (433)	70,993	89,717	38
Miscellaneous Credits to Surplus (434)			39
Miscellaneous Debits to Surplus--Debit (435)			40
Appropriations of Surplus--Debit (436)			41
Appropriations of Income to Municipal Funds--Debit (439)			42
Total Unappropriated Earned Surplus End of Year (216)	1,889,052	1,818,059	43

Income Statement Account Details

- 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.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME	0	0	0	1
Operating Revenues (400)	0	0	0	2
Derived	393,736		393,736	3
Total (Acct. 400)	393,736	0	393,736	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	198,289		198,289	6
Total (Acct. 401-402)	198,289	0	198,289	7
Depreciation Expense (403)	0	0	0	8
Derived	54,341		54,341	9
Total (Acct. 403)	54,341	0	54,341	10
Amortization Expense (404-407)	0	0	0	11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)	0	0	0	14
Derived	58,926		58,926	15
Total (Acct. 408)	58,926	0	58,926	16
TOTAL UTILITY OPERATING INCOME	82,180	0	82,180	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	0		0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)	0	0	0	22
INTEREST ON INVESTMENTS	3,685		3,685	23
Total (Acct. 419)	3,685	0	3,685	24
Miscellaneous Nonoperating Income (421)	0	0	0	25
Contributed Plant - Water			0	26
Impact Fees - Water			0	27
Total (Acct. 421)	0	0	0	28
TOTAL OTHER INCOME	3,685	0	3,685	29
MISCELLANEOUS INCOME DEDUCTIONS	0	0	0	30
Miscellaneous Amortization (425)	0	0	0	31
Regulatory Liability (253) Amortization	(4,645)		(4,645)	32
Total (Acct. 425)	(4,645)	0	(4,645)	33
Other Income Deductions (426)	0	0	0	34
Depreciation Expense on Contributed Plant - Water		12,893	12,893	35
Total (Acct. 426)	0	12,893	12,893	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(4,645)	12,893	8,248	37
INTEREST CHARGES	0	0	0	38
Interest on Long-Term Debt (427)	0	0	0	39
Derived	0		0	40

Income Statement Account Details

- 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.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Total (Acct. 427)	0	0	0	41
Interest on Debt to Municipality (430)	0	0	0	42
Derived	6,624		6,624	43
Total (Acct. 430)	6,624	0	6,624	44
Other Interest Expense (431)	0	0	0	45
Derived	0		0	46
Total (Acct. 431)	0	0	0	47
TOTAL INTEREST CHARGES	6,624	0	6,624	48
NET INCOME	83,886	(12,893)	70,993	49
EARNED SURPLUS	0	0	0	50
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	51
Derived	1,326,570	491,489	1,818,059	52
Total (Acct. 216)	1,326,570	491,489	1,818,059	53
Balance Transferred from Income (433)	0	0	0	54
Derived	83,886	(12,893)	70,993	55
Total (Acct. 433)	83,886	(12,893)	70,993	56
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	1,410,456	478,596	1,889,052	57

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Revenues						1
Revenues (account 415)					0	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold					0	4
Payroll					0	5
Materials					0	6
Taxes					0	7
Total costs and expenses	0	0	0	0	0	8
Net Income (or loss)	0	0	0	0	0	9

Revenues Subject to Wisconsin Remainder Assessment

- 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.
- If the sewer department is not regulated by the PSC, do not report sewer department in data column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	393,736				393,736	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Revenues subject to Wisconsin Remainder Assessment	393,736	0	0	0	393,736	6

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 hundredth. 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 .35 for electric, .30 for water and .20 for sewer.

Industry (a)	FTE (b)	
Water	1.7	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	3,042,015	2,932,321	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,036,874	1,216,496	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	2,005,141	1,715,825	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	8,912	8,913	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	8,912	8,913	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	477,095	803,703	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	375,654	372,954	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	28,602	30,351	23
Other Accounts Receivable (143)	0	0	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	0	0	26
Plant Materials and Operating Supplies (154)	22,342	22,229	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	1,613	1,106	31
Interest and Dividends Receivable (171)	1,375	390	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
Total Current and Accrued Assets	906,681	1,230,733	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	0	0	42
Total Deferred Debits	0	0	43
TOTAL ASSETS AND OTHER DEBITS	2,920,734	2,955,471	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	850,926	850,926	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	1,889,052	1,818,059	5
Total Proprietary Capital	2,739,978	2,668,985	6
LONG-TERM DEBT			7
Bonds (221)	0	0	8
Advances from Municipality (223)	139,728	240,996	9
Other long-Term Debt (224)	0	0	10
Total Long-Term Debt	139,728	240,996	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	480	507	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	690	1,506	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	11,984	10,958	20
Total Current and Accrued Liabilities	13,154	12,971	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	27,874	32,519	25
Total Deferred Credits	27,874	32,519	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	0	0	32
TOTAL LIABILITIES AND OTHER CREDITS	2,920,734	2,955,471	33

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)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	2,932,321	0	0	0	2
	2,932,321	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,280,046				5
Utility Plant in Service - Contributed Plant (101.2)	760,132				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)	1,837				9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)					11
Total Utility Plant	3,042,015	0	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	752,284				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	284,590				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	1,036,874	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	2,005,141	0	0	0	27

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

- Report the amounts charged in the operating sections to Depreciation Expense (403).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 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.
- Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	944,799	0	0	0	944,799	1
Credits during year						2
Charged Depreciation Expense (403)	54,341				54,341	3
Depreciation Expense on Meters Charged to Sewer	8,217				8,217	4
Salvage					0	5
Total credits	62,558	0	0	0	62,558	6
Debits during year						7
Book Cost of Plant Retired	255,073				255,073	8
Cost of Removal					0	9
Total debits	255,073	0	0	0	255,073	10
Balance end of year (111.1)	752,284	0	0	0	752,284	11

Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

- Report the amounts charged in the operating sections to Other Income Deductions (426).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 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.
- Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	271,697	0	0	0	271,697	1
Credits during year						2
Charged Other Income Deductions (426)	12,893				12,893	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
Total credits	12,893	0	0	0	12,893	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal					0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	284,590	0	0	0	284,590	11

Net Nonutility Property (Accts. 121 & 122)

- Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- Other items may be grouped by classes of property.
- 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
Total Nonutility Property (121)	0	0	0	0	2
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	4

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)

Description (a)	Amount (b)	
Balance first of year	0	1
Additions		2
Provision for uncollectibles during year	0	3
Collection of accounts previously written off: Utility Customers	0	4
Collection of accounts previously written off: Others	0	5
Total Additions	0	6
Accounts Written Off		7
Accounts written off during the year: Utility Customers	0	8
Accounts written off during the year: Others	0	9
Total Accounts Written Off	0	10
Balance End of Year	0	11

Materials and Supplies

Account (a)	Generation (b)	Transmission (d)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							1
Fuel (151)					0	0	2
Fuel stock expenses (152)					0	0	3
Plant mat. & oper. sup. (154)					0	0	4
Total Electric Utility	0	0	0	0	0	0	5

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	22,342	22,229	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Material and Supplies	22,342	22,229	9

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
None				1
				2
Total	0		0	3
Unamortized premium on debt (251)				
None				4
				5
Total	0		0	6

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.

	Description (a)	Amount (b)	
Balance first of year		850,926	1
Balance end of year		850,926	2

Bonds (Acct. 221)

- Report information required for each separate issue of bonds.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Notes Payable & Miscellaneous Long-Term Debt

- Report each class of debt included in Accounts 223, 224 and 231.
- Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					1
2014 General Obligation Notes	10/20/2014	10/20/2019	3.00%	139,728	2
Total for Account 223				139,728	3

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	58,926	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	2,489	5
Total accruals and other credits	61,415	6
County, state and local taxes	56,482	7
Social Security taxes	4,571	8
PSC Remainder Assessment	362	9
Gross Receipts Tax		10
Total payments and other debits	61,415	11
Balance end of year	0	12

Interest Accrued (Acct. 237)

- Report below interest accrued on each utility obligation.
- Report customer deposits under account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
None				0	2
Subtotal Bonds (221)	0	0	0	0	3
Advances from Municipality (223)	0	0	0	0	4
2014 GENERAL OBLIGATION NOTES	1,506	6,624	7,440	690	5
Subtotal Advances from Municipality (223)	1,506	6,624	7,440	690	6
Other Long-Term Debt (224)	0	0	0	0	7
None				0	8
Subtotal Other Long-Term Debt (224)	0	0	0	0	9
Notes Payable (231)	0	0	0	0	10
None				0	11
Subtotal Notes Payable (231)	0	0	0	0	12
Customer Deposits (235)	0	0	0	0	13
None				0	14
Subtotal Customer Deposits (235)	0	0	0	0	15
Total	1,506	6,624	7,440	690	16

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Other Investments (124)	0	1
Special assessments receivable	8,912	2
Total (Acct. 124)	8,912	3
Cash and Working Funds (131)	0	4
Cash	477,095	5
Total (Acct. 131)	477,095	6
Temporary investments	375,654	7
Total (Acct. 136)	375,654	8
Customer Accounts Receivable (142)	0	9
Water	28,602	10
Total (Acct. 142)	28,602	11
Other Accounts Receivable (143)	0	12
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Total (Acct. 143)	0	15
Prepayments (165)	0	16
Prepaid Insurance	1,613	17
Total (Acct. 165)	1,613	18
Accrued interest receivable	1,375	19
Total (Acct. 171)	1,375	20
Accounts Payable (232)	0	21
Accounts Payable	480	22
Total (Acct. 232)	480	23
Accrued employee benefits	11,984	24
Total (Acct. 242)	11,984	25
Other Deferred Credits (253)	0	26
Regulatory Liability	27,874	27
Total (Acct. 253)	27,874	28

Return on Rate Base Computation

- The data used in calculating rate base are averages.
- 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.
- For municipal utilities, 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.
- For private utilities, do not include 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)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	2,225,199				2,225,199	2
Materials and Supplies	22,285				22,285	3
Less Average						4
Reserve for Depreciation (111.1)	848,541				848,541	5
Customer Advances for Construction					0	6
Regulatory Liability	30,196				30,196	7
Average Net Rate Base	1,368,747	0	0	0	1,368,747	8
Net Operating Income	82,180				82,180	9
Net Operating Income as a percent of Average Net Rate Base	6.00%	N/A	N/A	N/A	6.00%	10

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	32,519	0	0	0	32,519	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	4,645				4,645	5
Balance End of Year	27,874	0	0	0	27,874	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions
None

2. Leaseholder changes
None

3. Extensions of service
None

4. Estimated changes in revenues due to rate changes
None

5. Obligations incurred or assumed, excluding commercial paper
None

6. Formal proceedings with the Public Service Commission
Meter replacement project - reference # 303789

7. Any additional matters
None

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	362,344	362,880	2
Total Sales of Water	362,344	362,880	3
Other Operating Revenues			4
Forfeited Discounts (470)	793	775	5
Rents from Water Property (472)	20,767	19,968	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	9,832	7,885	8
Total Other Operating Revenues	31,392	28,628	9
Total Operating Revenues	393,736	391,508	10
Operation and Maintenance Expenses			11
Plant Operation and Maintenance Expenses (600-660)	115,235	106,117	12
General Operating Expenses (680-691)	83,054	76,165	13
Total Operation and Maintenance Expenses	198,289	182,282	14
Other Operating Expenses			15
Depreciation Expense (403)	54,341	51,194	16
Amortization Expense (404-407)			17
Taxes (408)	58,926	55,722	18
Total Other Operating Expenses	113,267	106,916	19
Total Operating Expenses	311,556	289,198	20
NET OPERATING INCOME	82,180	102,310	21

Water Operating Revenues - Sales of Water

- Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- Report estimated gallons for unmetered sales.
- Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)	796	25,890	139,306	10
Commercial (461.2)	143	12,035	47,533	11
Industrial (461.3)	12	3,452	11,719	12
Public Authority (461.4)	27	2,962	15,802	13
Multifamily Residential (461.5)	16	2,459	10,652	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	994	46,798	225,012	16
Private Fire Protection Service (462)	9		5,636	17
Public Fire Protection Service (463)	1		131,696	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	1,004	46,798	362,344	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Other Operating Revenues (Water)

- Report revenues relating to each account and fully describe each item using other than the account title.
- 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.
- 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).

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	131,696	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	131,696	5
Forfeited Discounts (470)		6
Customer late payment charges	793	7
Total Forfeited Discounts (470)	793	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	20,767	10
Total Rents from Water Property (472)	20,767	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	5,513	16
Connection charges	4,319	17
Total Other Water Revenues (474)	9,832	18

Other Operating Revenues (Water)

- Report revenues relating to each account and fully describe each item using other than the account title.
- 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.
- 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).

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

Explain all amounts in Account 474 in excess of \$2,000.

\$5,513 is return on net investment in meters charged to sewer department

\$4,319 is connection charges.

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
PLANT OPERATION AND MAINTENANCE EXPENSES					1
Salaries and Wages (600)		38,654	38,654	35,765	2
Purchased Water (610)			0	0	3
Fuel or Power Purchased for Pumping (620)		11,817	11,817	8,301	4
Chemicals (630)		37,023	37,023	39,907	5
Supplies and Expenses (640)		11,838	11,838	12,995	6
Repairs of Water Plant (650)		10,420	10,420	6,540	7
Transportation Expenses (660)		5,483	5,483	2,609	8
Total Plant Operation and Maintenance Expenses	0	115,235	115,235	106,117	9
GENERAL OPERATING EXPENSES					10
Administrative and General Salaries (680)		23,137	23,137	22,728	11
Office Supplies and Expenses (681)		17,288	17,288	14,492	12
Outside Services Employed (682)		17,821	17,821	14,853	13
Insurance Expense (684)		2,269	2,269	2,325	14
Employees Pensions and Benefits (686)		21,137	21,137	20,723	15
Regulatory Commission Expenses (688)		1,402	1,402	0	16
Miscellaneous General Expenses (689)			0	1,044	17
Uncollectible Accounts (690)			0	0	18
Customer Service and Informational Expenses (691)			0	0	19
Total General Operating Expenses	0	83,054	83,054	76,165	20
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	198,289	198,289	182,282	21

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Water Operation & Maintenance Expenses (Page W-05)

Explain all This Year amounts that are more than 30% and \$2,000 higher or lower than the Last Year amount.

(620) - Increase in Xcel rates.

(650) - In the current year more meter supplies purchased in conjunction with meter replacement project.

(660) - Increase due to more repairs and fuel costs.

(686) - Water utility had a non-routine meter replacement project - PSC Ref # 303789

Taxes (Acct. 408 - Water)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	56,482	53,323	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	2,489	2,406	2
Net Property Tax Equivalent	53,993	50,917	3
Social Security	4,571	4,396	4
PSC Remainder Assessment	362	409	5
Total Tax Expense	58,926	55,722	6

Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

COUNTY: BARRON(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	5.287464
3. Local Tax Rate	mills	9.863595
4. School Tax Rate	mills	11.174072
5. Vocational School Tax Rate	mills	0.396744
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	26.721875
9. Less: State Credit	mills	1.850191
11. Net Tax Rate	mills	24.871684

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	9.863595
13. Combined School Tax Rate	mills	11.570816
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	21.434411
16. Total Tax Rate	mills	26.721875
17. Ratio of Local and School Tax to Total	dec.	0.802130
18. Total Tax Net of State Credit	mills	24.871684
19. Net Local and School Tax Rate	mills	19.950318
20. Utility Plant, Jan 1	\$	2,932,321
21. Materials & Supplies	\$	22,229
22. Subtotal	\$	2,954,550
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	2,954,550
25. Assessment Ratio	dec.	0.958233
26. Assessed Value	\$	2,831,147
27. Net Local and School Tax Rate	mills	19.950318
28. Tax Equiv. Computed for Current Year	\$	56,482

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	2,932,321
2. Materials & Supplies	\$	22,229
3. Subtotal	\$	2,954,550
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	2,954,550
6. Assessed Value	\$	2,831,147
7. Tax Equiv. Computed for Current Year	\$	56,482
8. Tax Equivalent per 1994 PSC Report	\$	24,646
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	56,482

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	50				50	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	7,096				7,096	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	7,146	0	0	0	7,146	14
PUMPING PLANT						15
Land and Land Rights (320)	600				600	16
Structures and Improvements (321)	6,066				6,066	17
Other Power Production Equipment (323)	45,696				45,696	18
Electric Pumping Equipment (325)	71,445				71,445	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	123,807	0	0	0	123,807	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	29,359				29,359	25
Sand or Other Media Filtration Equipment (332)	4,538				4,538	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	33,897	0	0	0	33,897	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	282,041				282,041	33
Transmission and Distribution Mains (343)	907,913	12,364			920,277	34
Services (345)	108,207	2,750			110,957	35
Meters (346)	260,345	332,004	255,073		337,276	36
Hydrants (348)	163,943	5,649			169,592	37

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	1,499				1,499	38
Total Transmission and Distribution Plant	1,723,948	352,767	255,073	0	1,821,642	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	218,055				218,055	42
Office Furniture and Equipment (391)	997				997	43
Computer Equipment (391.1)	22,652				22,652	44
Transportation Equipment (392)	6,067	12,000			18,067	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	33,783				33,783	52
Total General Plant	281,554	12,000	0	0	293,554	53
Total utility plant in service directly assignable	2,170,352	364,767	255,073	0	2,280,046	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	2,170,352	364,767	255,073	0	2,280,046	56

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

(392) - A new truck was purchased in 2017.

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	0	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	563,790				563,790	34
Services (345)	177,723				177,723	35
Meters (346)	0				0	36
Hydrants (348)	18,619				18,619	37

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	760,132	0	0	0	760,132	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	0	0	0	0	0	53
Total utility plant in service directly assignable	760,132	0	0	0	760,132	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	760,132	0	0	0	760,132	56

Age of Water Mains

- If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Size (a)	Feet of Main										Total (l)		
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)			
4.000				325								325	1
6.000				27,544	1,832	11,672	6,451	2,883	2,205	354		52,941	2
8.000				4,148	770	9,763	4,115	3,512	5,117	250		27,675	3
12.000							7,670	3,357				11,027	4
Total	0	0	0	32,017	2,602	21,435	18,236	9,752	7,322	604		91,968	5

If utility is unable to provide the detailed information above, utility must provide the following:
 All utility main is from this year range
 (Example: 1954-1972)

Describe source of information used to develop data:
UTILITY WATER MAIN RECORDS.

Sources of Water Supply - Statistics

- For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- For Finished Water Pumped, use metered volume of treated water entering the distribution network, adjusted for known meter errors.
- If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January	6,848		6,848				6,848	1
February	5,755		5,755				5,755	2
March	6,201		6,201				6,201	3
April	6,207		6,207				6,207	4
May	6,955		6,955				6,955	5
June	7,580		7,580				7,580	6
July	7,859		7,859				7,859	7
August	6,890		6,890				6,890	8
September	6,251		6,251				6,251	9
October	5,904		5,904				5,904	10
November	5,023		5,023				5,023	11
December	5,117		5,117				5,117	12
TOTAL	76,590	0	76,590	0	0	0	76,590	13

Water Audit and Other Statistics

- Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual – Water Audits and Loss Control Programs.
- For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Description (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	76,590
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	76,590
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	46,798
Gallons (000s) of Non-Revenue Water	29,792
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	281
Subtotal: Unbilled Authorized Consumption	281
Total Water Loss	29,511
Gallons (000s) estimated due to theft, data, and billing errors (default)	0
Gallons (000s) estimated due to customer meter under-registration	0
Subtotal Apparent Losses	0
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	11,960
Gallons (000s) estimated due to unreported and background leakage	17,551
Subtotal Real Losses (leakage)	29,511
Non-Revenue Water as percentage of net water supplied	39%
Total Water Loss as percentage of net water supplied	39%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	274
Date of maximum	07/31/2017
Cause of maximum	
HYDRANT FLUSHING	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	105
Date of minimum	12/16/2017
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	102,057
If water is purchased:	
Vendor Name	
Point of Delivery	
Source of purchased water	
Vendor Name (2)	
Point of Delivery (2)	
Source of purchased water (2)	
Vendor Name (3)	
Point of Delivery (3)	
Source of purchased water (3)	
Number of main breaks repaired this year	0
Number of service breaks repaired this year	2

Sources of Water Supply - Well Information

- Enter characteristics for each of the utility's functional wells (regardless of whether it is "in service" or not).
- Do not include abandoned wells on this schedule.
- All abandoned wells should be retired from the plant accounts and no longer listed in the utility's annual report.
- Abandoned wells should be permanently filled and sealed per Wisconsin Administrative codes Chapters NR811 and NR812.

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yield Per Day (gallons) (e)	In Service? (f)	
Well #1	BF132	260	12	103,396	Yes	1
Well #2	BF133	266	10	119,875	Yes	2
				223,271		3

Sources of Water Supply - Intake Information

--- THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY---

Pumping & Power Equipment

Identification (a)	Pump						Pump Motor or Standby Engine			
	Location (b)	Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse-power (l)	
#1	WELL #1	Primary	Distribution	1980	Vertical Turbine	500	1945	Electric	30	1
#2	WELL #2	Primary	Distribution	1984	Vertical Turbine	500	1984	Electric	30	2

Reservoirs, Standpipes and Elevated Tanks

- Enter elevation difference between highest water level in Standpipe or Elevated Tank, (or Reservoir only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	1
#1	1	1982	Reservoir	Steel	77	500,000	

Water Treatment Plant

- Provide a generic description for (a). Do not give specific address of location.
- Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
- Please identify the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)	
Well 1	1935		_ Ultraviolet Light _ Liquid Chlorine _ Gas Chlorine _ Ozone _ Other x None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nutrient Removal _ Radium Removal _ Other	No		Caustic Soda	1
Well 2	1960		_ Ultraviolet Light _ Liquid Chlorine _ Gas Chlorine _ Ozone _ Other x None	_ Flocculation/Sedimentation _ Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nutrient Removal _ Radium Removal _ Other	No		Caustic Soda	2

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If the assessments are deferred, explain.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	4	325				325	1
Asbestos-Cement (Transite)	Distribution	6	27,544				27,544	2
Other Metal	Distribution	6	25,397				25,397	3
Asbestos-Cement (Transite)	Distribution	8	4,148	250			4,398	4
Other Metal	Distribution	8	23,277				23,277	5
Other Metal	Distribution	12	11,027				11,027	6
Total Within Municipality			91,718	250			91,968	7
Total Utility			91,718	250			91,968	8

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If the assessments are deferred, explain.
- Report all pipe larger than 72" in diameter in the 72" category.

Water Mains (Page W-21)

Added During Year total is greater than zero, please explain financing following the criteria listed in the schedule headnotes.

Additions financed by the water utility.

Utility-Owned Water Service Lines

- The utility's service line is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service lines added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - 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 service lines recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- Report service lines separately by diameter and pipe materials.

Pipe Material (a)	Diameter (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)	NOT in Use at End of Year (h)	
Other Metal	0.750	843				843	78	1
Other Metal	1.000	240	3			243	74	2
Other Metal	1.250	9				9	4	3
Other Metal	1.500	10				10		4
Other Metal	2.000	12				12	1	5
Other Metal	3.000	3				3		6
Other Metal	4.000	2				2		7
Other Metal	6.000	3				3		8
Utility Total		1,122	3			1,125	157	9

Utility-Owned Water Service Lines

- The utility's service line is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service lines added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - 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 service lines recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- Report service lines separately by diameter and pipe materials.

Utility-Owned Water Service Lines (Page W-22)

Additions are greater than zero, please explain financing by following criteria listed in the schedule headnotes.

Additions financed by water utility.

Meters

- Include in Columns (b-f) meters in stock as well as those in service.
- 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.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Deduct Meters (q)	In Stock (r)	Total (s)	
5/8	989	989	989	(14)	975	0	803	130	10	18	7						7	975	1
1	13	1	1	(3)	10	0	1	5									4	10	2
1 1/4	7	7	7	4	11	0		2	1	1	6						1	11	3
1 1/2	7	7	7	3	10	0		6		2							2	10	4
2	11		0	4	15	4		5	1	4	3						2	15	5
3	7		0	(2)	5	5		1	1	2							1	5	6
4	3		0	(3)	0	0												0	7
Total	1,037	1,004	1,004	(11)	1,026	9	804	149	13	27	16						17	1,026	8

1. Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
 - All meters replaced within 20 years of installation
 - Other schedule as approved by PSC

2. Indicate the method(s) used to read customer meters

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - Drive or walk-by technology
 - Radio Frequency - fixed network or other automatic infrastructure (AMI)
 - Other

Meters

- Include in Columns (b-f) meters in stock as well as those in service.
- 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.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- Do not include station meters in the meter inventory used to complete these tables.

Meters

- Include in Columns (b-f) meters in stock as well as those in service.
- 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.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- Do not include station meters in the meter inventory used to complete these tables.

Meters (Page W-23)

Adjustments are nonzero for one or more meter sizes, please explain.

Adjustments were made to true up meter counts in current year, some meter counts were erroneously reported in previous years.

Hydrants and Distribution System Valves

- Distinguish between fire and flushing hydrants by lead size.
 - Fire hydrants normally have a lead size of 6 inches or greater.
 - Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- Explain all reported adjustments in the schedule footnotes.
- 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 - Outside Municipality	0				0	1
Fire - Within Municipality	151	2			153	2
Total Fire Hydrants	151	2	0	0	153	3
Flushing Hydrants	0				0	4

NR810.13(2)(a) 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	83
Number of Distribution System Valves end of year	347
Number of Distribution Valves operated during Year	347

List of All Station and Wholesale Meters

- Definition of Station Meter is any meter in service not used to measure customer consumption.
- Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- Retail customer meters should not be included in this inventory.

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	6	Well #1	Magnetic	06/19/2017	1
Station Meter	6	Well #2	Magnetic	06/19/2017	2

Water Conservation Programs

- List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives.
- If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
Administrative and General Expenses				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
Total Administrative and General Expenses	0	0	0	5
Customer Incentives				6
Residential Toilets	0	0	0	7
Multifamily/Commercial Toilets	0	0	0	8
Faucets	0	0	0	9
Showerheads	0	0	0	10
Clothes Washers	0	0	0	11
Dishwashers	0	0	0	12
Smart Irrigation Controller	0	0	0	13
Commercial Pre-Rinse Spray Valves	0	0	0	14
Cost Sharing Projects (Nonresidential Customers)	0	0	0	15
Customer Water Audits	0	0	0	16
Other Incentives	0	0	0	17
Total Customer Incentives	0	0	0	18
TOTAL CONSERVATION	0	0	0	19

Water Customers Served

- List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.
- Per Wisconsin state statute, a city, village, town or sanitary district owning water plant or equipment may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located "Within Muni Boundary" refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Chetek (City) **	987	1
Total - Barron County	987	2
Total - Customers Served	987	3
Total - Within Muni Boundary **	987	4

** = *Within municipal boundary*

Privately-Owned Water Service Lines

- The privately owned service line is the pipe from the curb stop to the meter.
- Explain all reported adjustments in columns(f) as a schedule footnote.
- Report in column (h) the number of privately-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- Separate reporting of service lines by diameter and pipe material.

Pipe Material (a)	Diameter (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)	NOT in Use at End of Year (h)	
Other Metal	0.750				843	843	78	1
Other Metal	1.000				320	320	74	2
Other Metal	1.250				9	9	4	3
Other Metal	1.500				10	10		4
Other Metal	2.000				12	12	1	5
Other Metal	3.000				3	3		6
Other Metal	4.000				2	2		7
Other Metal	6.000				3	3		8
Utility Total					1,202	1,202	157	9

Privately-Owned Water Service Lines

- The privately owned service line is the pipe from the curb stop to the meter.
- Explain all reported adjustments in columns(f) as a schedule footnote.
- Report in column (h) the number of privately-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- Separate reporting of service lines by diameter and pipe material.

Privately-Owned Water Service Lines (Page W-29)

Adjustments are nonzero for one or more accounts, please explain.

Adjustment column was used to establish beginning balances at end of year 2017.
