Class D

WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

DRESSER MUNICIPAL WATER UTILITY

PO BOX 547
DRESSER, WI 54009-0547

For the Year Ended: DECEMBER 31, 2018

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 ***Jodi Gilbert***, ***Village Clerk-Treasurer*** of ***DRESSER 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: ***3/27/2019***

CliftonLarsonAllen

CliftonLarsonAllen LLP
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ACCOUNTANTS' COMPILATION REPORT

The Village Board
Village of Dresser
Dresser, Wisconsin

Management is responsible for the accompanying Wisconsin Public Service Commission Annual Report of the Village of Dresser, Wisconsin (a Village), as of December 31, 2018 and for the year then ended, to be included in the accompanying form prescribed by the Wisconsin Public Service Commission. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Wisconsin Public Service Commission Annual Report.

The financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Wisconsin Public Service Commission, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Eau Claire, Wisconsin
March 27, 2019

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Jodi Gilbert
Title: Village Clerk-Treasurer
Mailing Address: PO Box 547
Dresser, WI 54009
Phone: (715) 755-2940
Email Address: vod@centurytel.net

Accounting firm or consultant preparing this report (if applicable)

Name: Sarah D. Kobs
Title: Independent Auditor
Mailing Address: CliftonLarsonAllen LLP
2424 Monetary Blvd., Suite 205
Hudson, WI 54016
Phone: (715) 377-7612
Email Address: sarah.kobs@claconnect.com

Name and title of utility General Manager (or equivalent)

Name: Robert Thompson
Title: Public Works
Mailing Address: PO Box 547
Dresser, WI 54009
Phone: (715) 755-2940
Email Address: vod@centurytel.net

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

Name: Bryan Raddatz
Title: Village Board President
Mailing Address: PO Box 547
Dresser, WI 54009
Phone: (715) 755-2940
Email Address: vod@centurytel.net

Contact person for cybersecurity issues and events

Name: Jodi Gilbert
Title: Village Clerk-Treasurer
Mailing Address: PO Box 547
Dresser, WI 54009
Phone: (715) 755-2940
Email Address: vod@centurytel.net

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

_x_Reports to utility board/commission

___Reports directly to city/village council

Audit Information

Are utility records audited by individulas or firms other than utility employees? _x_Yes __No

Date of most recent audit report: 03/14/2018

Period covered by most recent audit: 2017

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

Name: Brock Geyen

Title: Principal

Organization Name: CliftonLarsonAllen LLP

USPS Address: 3402 Oakwood Mall Drive, Suite 100

City State Zip Eau Claire, WI 54701

Telephone: (715) 852-1108

Email Address: brock.geyen@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)	183,546	182,125	2
Operating Expenses:			3
Operation and Maintenance Expense (401)			4
Operation and Maintenance Expense (401-402)	103,762	74,730	5
Depreciation Expense (403)	21,547	18,822	6
Amortization Expense (404)			7
Amortization Expense (404-407)	0	0	8
Taxes (408)	30,419	30,813	9
Total Operating Expenses	**155,728**	**124,365**	10
Net Operating Income	**27,818**	**57,760**	11
Income from Utility Plant Leased to Others (412-413)			12
Utility Operating Income	**27,818**	**57,760**	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)	2,973	1,255	18
Miscellaneous Nonoperating Income (421)	0	0	19
Total Other Income	**2,973**	**1,255**	20
Total Income	**30,791**	**59,015**	21
MISCELLANEOUS INCOME DEDUCTIONS			22
Miscellaneous Amortization (425)	(7,805)	(7,805)	23
Other Income Deductions (426)	15,604	15,604	24
Total Miscellaneous Income Deductions	**7,799**	**7,799**	25
Income Before Interest Charges	**22,992**	**51,216**	26
INTEREST CHARGES			27
Interest on Long-Term Debt (427)	19,770	4,580	28
Amortization of Debt Discount and Expense (428)	13,461		29
Amortization of Premium on Debt--Cr. (429)			30
Interest on Debt to Municipality (430)	0	0	31
Other Interest Expense (431)	0	0	32
Interest Charged to Construction--Cr. (432)			33
Total Interest Charges	**33,231**	**4,580**	34
Net Income	**(10,239)**	**46,636**	35
EARNED SURPLUS			36
Unappropriated Earned Surplus (Beginning of Year) (216)	420,211	373,575	37
Balance Transferred from Income (433)	(10,239)	46,636	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)	**409,972**	**420,211**	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	183,546		183,546	3
Total (Acct. 400)	183,546	0	183,546	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	103,762		103,762	6
Total (Acct. 401-402)	103,762	0	103,762	7
Depreciation Expense (403)	0	0	0	8
Derived	21,547		21,547	9
Total (Acct. 403)	21,547	0	21,547	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	30,419		30,419	15
Total (Acct. 408)	30,419	0	30,419	16
TOTAL UTILITY OPERATING INCOME	27,818	0	27,818	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	0	0	0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)	0	0	0	22
INTEREST ON INVESTMENTS	2,973		2,973	23
Total (Acct. 419)	2,973	0	2,973	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	2,973	0	2,973	29
MISCELLANEOUS INCOME DEDUCTIONS	0	0	0	30
Miscellaneous Amortization (425)	0	0	0	31
Regulatory Liability (253) Amortization	(7,805)		(7,805)	32
Total (Acct. 425)	(7,805)	0	(7,805)	33
Other Income Deductions (426)	0	0	0	34
Depreciation Expense on Contributed Plant - Water		15,604	15,604	35
Total (Acct. 426)	0	15,604	15,604	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(7,805)	15,604	7,799	37
INTEREST CHARGES	0	0	0	38
Interest on Long-Term Debt (427)	0	0	0	39
Derived	19,770		19,770	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)	19,770	0	19,770	41
Amortization of Debt Discount and Expense (428)	0	0	0	42
Debt Issuance Costs	13,461		13,461	43
Total (Acct. 428)	13,461	0	13,461	44
Interest on Debt to Municipality (430)	0	0	0	45
Derived	0		0	46
Total (Acct. 430)	0	0	0	47
Other Interest Expense (431)	0	0	0	48
Derived	0		0	49
Total (Acct. 431)	0	0	0	50
TOTAL INTEREST CHARGES	33,231	0	33,231	51
NET INCOME	5,365	(15,604)	(10,239)	52
EARNED SURPLUS	0	0	0	53
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	54
Derived	(186,465)	606,676	420,211	55
Total (Acct. 216)	(186,465)	606,676	420,211	56
Balance Transferred from Income (433)	0	0	0	57
Derived	5,365	(15,604)	(10,239)	58
Total (Acct. 433)	5,365	(15,604)	(10,239)	59
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	(181,100)	591,072	409,972	60

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	183,546				**183,546**	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	**183,546**	**0**	**0**	**0**	**183,546**	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	0.9	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)	2,002,981	1,712,533	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	609,976	612,927	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	**1,393,005**	**1,099,606**	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)	0	0	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	**0**	**0**	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	(198,241)	(196,727)	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	302,337	149,365	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	9,639	10,760	23
Other Accounts Receivable (143)	0	0	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	5,004	4,822	26
Plant Materials and Operating Supplies (154)	4,936	3,789	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	0	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
Total Current and Accrued Assets	**123,675**	**(27,991)**	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	**1,516,680**	**1,071,615**	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)	404,788	404,788	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	409,972	420,211	5
Total Proprietary Capital	**814,760**	**824,999**	6
LONG-TERM DEBT			7
Bonds (221)	475,000	0	8
Advances from Municipality (223)	0	0	9
Other long-Term Debt (224)	109,314	143,565	10
Total Long-Term Debt	**584,314**	**143,565**	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	67	65	14
Payables to Municipality (233)	52,575	52,575	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	18,721	3,089	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	705	489	20
Total Current and Accrued Liabilities	**72,068**	**56,218**	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	6,510	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	39,028	46,833	25
Total Deferred Credits	**45,538**	**46,833**	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	**1,516,680**	**1,071,615**	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	1,712,533	0	0	0	2
	1,712,533	**0**	**0**	**0**	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,060,024				5
Utility Plant in Service - Contributed Plant (101.2)	942,957				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)					11
Total Utility Plant	**2,002,981**	**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)	238,119				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	371,857				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	**609,976**	**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	**1,393,005**	**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)	256,674	0	0	0	**256,674**	1
Credits during year						2
Charged Depreciation Expense (403)	21,547				**21,547**	3
Depreciation Expense on Meters Charged to Sewer	4,228				**4,228**	4
Salvage					**0**	5
Total credits	**25,775**	**0**	**0**	**0**	**25,775**	6
Debits during year						7
Book Cost of Plant Retired	44,330				**44,330**	8
Cost of Removal					**0**	9
Total debits	**44,330**	**0**	**0**	**0**	**44,330**	10
Balance end of year (111.1)	**238,119**	**0**	**0**	**0**	**238,119**	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)	356,253	0	0	0	**356,253**	1
Credits during year						2
Charged Other Income Deductions (426)	15,604				**15,604**	3
Depreciation Expense on Meters Charged to Sewer					**0**	4
Salvage					**0**	5
Total credits	**15,604**	**0**	**0**	**0**	**15,604**	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)	**371,857**	**0**	**0**	**0**	**371,857**	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)	4,936	**3,789**	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	**4,936**	**3,789**	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 Amount (b)	Written Off During Year Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				1
None				2
Total	**0**		**0**	3
Unamortized premium on debt (251)				4
G.O. Refunding Bonds - $1,425,000 - Series 2018A	326	427	6,510	5
None				6
Total	**326**		**6,510**	7

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	404,788	1
Balance end of year	**404,788**	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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
G.O. Refunding Bonds - $1,425,000 Series 2018A	05/24/2018	03/01/2038	4.00%	475,000	1
Total				**475,000**	2

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)	
Other Long-Term Debt (224)					1
STATE TRUST FUND LOAN	09/17/2004	03/15/2019	4.74%	18,632	2
STATE TRUST FUND LOAN 2	11/20/2013	03/15/2023	3.24%	90,682	3
Total for Account 224				**109,314**	4

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	30,419	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	1,268	5
Total accruals and other credits	**31,687**	6
County, state and local taxes	28,565	7
Social Security taxes	2,939	8
PSC Remainder Assessment	183	9
Gross Receipts Tax		10
Total payments and other debits	**31,687**	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
G.O. Refunding Bonds - $1,425,000 - Series 2018A		16,058	0	**16,058**	2
Subtotal Bonds (221)	**0**	**16,058**	**0**	**16,058**	3
Advances from Municipality (223)	0	0	0	**0**	4
None				**0**	5
Subtotal Advances from Municipality (223)	**0**	**0**	**0**	**0**	6
Other Long-Term Debt (224)	0	0	0	**0**	7
STATE TRUST FUND LOAN 1	313	655	655	**313**	8
STATE TRUST FUND LOAN 2	2,776	3,057	3,483	**2,350**	9
Subtotal Other Long-Term Debt (224)	**3,089**	**3,712**	**4,138**	**2,663**	10
Notes Payable (231)	0	0	0	**0**	11
None				**0**	12
Subtotal Notes Payable (231)	**0**	**0**	**0**	**0**	13
Customer Deposits (235)	0	0	0	**0**	14
None				**0**	15
Subtotal Customer Deposits (235)	**0**	**0**	**0**	**0**	16
Total	**3,089**	**19,770**	**4,138**	**18,721**	17

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)		
Cash and Working Funds (131)	0		1
Cash	(198,241)		2
Total (Acct. 131)	**(198,241)**		3
LGIP Savings	302,337		4
Total (Acct. 136)	**302,337**		5
Customer Accounts Receivable (142)	0		6
Water	9,639		7
Total (Acct. 142)	**9,639**		8
Other Accounts Receivable (143)	0		9
Sewer (Non-regulated)			10
Merchandising, jobbing and contract work			11
Total (Acct. 143)	**0**		12
Receivables from Municipality (145)	0		13
UTILITY ITEMS PLACED ON TAX ROLL	5,004	*	14
Total (Acct. 145)	**5,004**		15
Accounts Payable (232)	0		16
Accounts Payable	67		17
Total (Acct. 232)	**67**		18
Payables to Municipality (233)	0		19
Advance from General Fund for Pump/Looping Project	52,575	*	20
Total (Acct. 233)	**52,575**		21
ACCRUED EMPLOYEE LEAVE	705		22
Total (Acct. 242)	**705**		23
Other Deferred Credits (253)	0		24
Regulatory Liability	39,028		25
Total (Acct. 253)	**39,028**		26

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.

Balance Sheet Detail - Other Accounts (Page F-22)

Explain amounts in Accounts 143, 145 and/or 233 in excess of $2,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

See individual line items for descriptions

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)	914,800				**914,800**	2
Materials and Supplies	4,362				**4,362**	3
Less Average						4
Reserve for Depreciation (111.1)	247,396				**247,396**	5
Customer Advances for Construction					**0**	6
Regulatory Liability	42,930				**42,930**	7
Average Net Rate Base	**628,836**	**0**	**0**	**0**	**628,836**	8
Net Operating Income	27,818				**27,818**	9
Net Operating Income as a percent of Average Net Rate Base	**4.42%**	**N/A**	**N/A**	**N/A**	**4.42%**	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	46,833	0	0	0	**46,833**	1
Credits During Year					**0**	2
None					**0**	3
Charges (Deductions)					**0**	4
Miscellaneous Amortization (425)	7,805				**7,805**	5
Balance End of Year	**39,028**	**0**	**0**	**0**	**39,028**	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
None

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)	178,197	176,941	2
Total Sales of Water	**178,197**	**176,941**	3
Other Operating Revenues			4
Forfeited Discounts (470)	782	750	5
Rents from Water Property (472)	0	0	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	4,567	4,434	8
Total Other Operating Revenues	**5,349**	**5,184**	9
Total Operating Revenues	**183,546**	**182,125**	10
Operation and Maintenenance Expenses			11
Plant Operation and Maintenance Expenses (600-660)	55,147	36,185	12
General Operating Expenses (680-691)	48,615	38,545	13
Total Operation and Maintenenance Expenses	**103,762**	**74,730**	14
Other Operating Expenses			15
Depreciation Expense (403)	21,547	18,822	16
Amortization Expense (404-407)			17
Taxes (408)	30,419	30,813	18
Total Other Operating Expenses	**51,966**	**49,635**	19
Total Operating Expenses	**155,728**	**124,365**	20
NET OPERATING INCOME	**27,818**	**57,760**	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 of 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)	1	28	181	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)	**1**	**28**	**181**	8
Metered Sales to General Customers (461)				9
Residential (461.1)	326	13,402	71,689	10
Commercial (461.2)	34	3,461	13,108	11
Industrial (461.3)	12	20,526	31,102	12
Public Authority (461.4)	12	475	2,505	13
Multifamily Residential (461.5)	5	690	2,834	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	**389**	**38,554**	**121,238**	16
Private Fire Protection Service (462)	6		3,960	17
Public Fire Protection Service (463)	1		52,818	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	**397**	**38,582**	**178,197**	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)	52,818		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)	**52,818**		5
Forfeited Discounts (470)			6
Customer late payment charges	782		7
Total Forfeited Discounts (470)	**782**		8
Rents from Water Property (472)			9
Rent of tower for cellular antennas			10
Total Rents from Water Property (472)	**0**		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	3,867	*	16
Water reconnection fees and other miscellaneous items	700	*	17
Total Other Water Revenues (474)	**4,567**		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.

See respective line item for description

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)		19,119	19,119	16,088		2
Purchased Water (610)			0	0		3
Fuel or Power Purchased for Pumping (620)		11,608	11,608	10,777		4
Chemicals (630)			0	0		5
Supplies and Expenses (640)		9,538	9,538	7,070	*	6
Repairs of Water Plant (650)		12,632	12,632	0	*	7
Transportation Expenses (660)		2,250	2,250	2,250		8
Total Plant Operation and Maintenance Expenses	**0**	**55,147**	**55,147**	**36,185**		9
GENERAL OPERATING EXPENSES						10
Administrative and General Salaries (680)		18,626	18,626	16,655		11
Office Supplies and Expenses (681)		9,421	9,421	3,287	*	12
Outside Services Employed (682)		6,104	6,104	3,820	*	13
Insurance Expense (684)		4,891	4,891	5,361		14
Employees Pensions and Benefits (686)		4,900	4,900	6,851		15
Regulatory Commission Expenses (688)			0	0		16
Miscellaneous General Expenses (689)		4,673	4,673	2,571	*	17
Uncollectible Accounts (690)			0	0		18
Customer Service and Informational Expenses (691)			0	0		19
Total General Operating Expenses	**0**	**48,615**	**48,615**	**38,545**		20
TOTAL OPERATION AND MAINTENANCE EXPENSES	**0**	**103,762**	**103,762**	**74,730**		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.

Supplies and Expenses (640) - Increase due to well inspection expenses and an increase in other supplies

Repairs of Water Plant (650) - Increase due to an increase in various repairs during the year.

Office Supplies and Expenses (681) - Increase due do software upgrades during the year.

Outside Services Employed (682) - Increase due to engineering costs in current year.

Miscellaneous General Expense (689) - Increase in expenses due to an increase in training costs.

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	28,565	29,275	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1,268	1,285	2
Net Property Tax Equivalent	**27,297**	**27,990**	3
Social Security	2,939	2,588	4
PSC Remainder Assessment	183	235	5
Total Tax Expense	**30,419**	**30,813**	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: POLK(1)

SUMMARY OF TAX RATES		
1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	5.354409
3. Local Tax Rate	mills	9.371842
4. School Tax Rate	mills	10.346000
5. Vocational School Tax Rate	mills	0.426714
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	**25.498965**
9. Less: State Credit	mills	1.856563
11. Net Tax Rate	mills	**23.642402**

PROPERTY TAX EQUIVALENT CALCULATION		
12. Local Tax Rate	mills	**9.371842**
13. Combined School Tax Rate	mills	**10.772714**
14. Other Tax Rate - Local	mills	**0.000000**
15. Total Local & School Tax Rate	mills	**20.144556**
16. Total Tax Rate	mills	**25.498965**
17. Ratio of Local and School Tax to Total	dec.	**0.790015**
18. Total Tax Net of State Credit	mills	**23.642402**
19. Net Local and School Tax Rate	mills	**18.677844**
20. Utility Plant, Jan 1	$	1,712,533
21. Materials & Supplies	$	3,789
22. Subtotal	$	**1,716,322**
23. Less: Plant Outside Limits	$	0
24. Taxable Assets	$	**1,716,322**
25. Assessment Ratio	dec.	0.891053
26. Assessed Value	$	**1,529,334**
27. Net Local and School Tax Rate	mills	**18.677844**
28. Tax Equiv. Computed for Current Year	$	**28,565**

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION		
1. Utility Plant, Jan 1	$	1,712,533
2. Materials & Supplies	$	3,789
3. Subtotal	$	**1,716,322**
4. Less: Plant Outside Limits	$	0
5. Taxable Assets	$	**1,716,322**
6. Assessed Value	$	**1,529,334**
7. Tax Equiv. Computed for Current Year	$	**28,565**
8. Tax Equivalent per 1994 PSC Report	$	18,221
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	$	
10. Tax Equivalent for Current Year (see notes)	**$**	**28,565**

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)	80				**80**	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)	46,609				**46,609**	11
Supply Mains (316)	0				**0**	12
Other Water Source Plant (317)	0				**0**	13
Total Source of Supply Plant	**46,689**	**0**	**0**	**0**	**46,689**	14
PUMPING PLANT						15
Land and Land Rights (320)	0				**0**	16
Structures and Improvements (321)	16,677	5,005			**21,682**	17
Other Power Production Equipment (323)	0				**0**	18
Electric Pumping Equipment (325)	34,734				**34,734**	19
Diesel Pumping Equipment (326)	0				**0**	20
Other Pumping Equipment (328)	722				**722**	21
Total Pumping Plant	**52,133**	**5,005**	**0**	**0**	**57,138**	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)	1,023				**1,023**	28
Total Water Treatment Plant	**1,023**	**0**	**0**	**0**	**1,023**	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	177				**177**	31
Structures and Improvements (341)	0				**0**	32
Distribution Reservoirs and Standpipes (342)	111,147				**111,147**	33
Transmission and Distribution Mains (343)	316,199	217,861	37,010		**497,050**	34
Services (345)	28,837	79,401	4,320		**103,918**	35
Meters (346)	152,370	2,744			**155,114**	36
Hydrants (348)	37,561	29,767	3,000		**64,328**	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)	0				**0**	38
Total Transmission and Distribution Plant	**646,291**	**329,773**	**44,330**	**0**	**931,734**	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)	7,201				**7,201**	44
Transportation Equipment (392)	3,500				**3,500**	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)	12,739				**12,739**	52
Total General Plant	**23,440**	**0**	**0**	**0**	**23,440**	53
Total utility plant in service directly assignable	**769,576**	**334,778**	**44,330**	**0**	**1,060,024**	54
Common Utility Plant Allocated to Water Department	0				**0**	55
TOTAL UTILITY PLANT IN SERVICE	**769,576**	**334,778**	**44,330**	**0**	**1,060,024**	56

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)	689,807				**689,807**	34
Services (345)	152,484				**152,484**	35
Meters (346)	0				**0**	36
Hydrants (348)	100,666				**100,666**	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	**942,957**	**0**	**0**	**0**	**942,957**	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	**942,957**	**0**	**0**	**0**	**942,957**	54
Common Utility Plant Allocated to Water Department	0				**0**	55
TOTAL UTILITY PLANT IN SERVICE	**942,957**	**0**	**0**	**0**	**942,957**	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.

	Feet of Main											
Pipe Size (a)	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)	Total (l)	
6.000			7,224	7,557	880	1,474	541	541	542	1,334	**20,093**	1
8.000						3,199	2,134	14,036	7,953	1,524	**28,846**	2
10.000						2,150					**2,150**	3
Total	**0**	**0**	**7,224**	**7,557**	**880**	**6,823**	**2,675**	**14,577**	**8,495**	**2,858**	**51,089**	4

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:
Engineer prepared maps

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.

	Sources of Water Supply (000's gal)						Total Gallons	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		Entering Distribution	
Month (a)	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	System (h)	
January	3,594		3,594				**3,594**	1
February	3,396		3,396				**3,396**	2
March	3,836		3,836				**3,836**	3
April	3,912		3,912				**3,912**	4
May	4,724		4,724				**4,724**	5
June	4,629		4,629				**4,629**	6
July	4,600		4,600				**4,600**	7
August	4,375		4,375				**4,375**	8
September	3,638		3,638				**3,638**	9
October	3,557		3,557				**3,557**	10
November	3,221		3,221				**3,221**	11
December	3,457		3,457				**3,457**	12
TOTAL	**46,939**	**0**	**46,939**	**0**	**0**	**0**	**46,939**	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)	46,939
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	**46,939**
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	38,582
Gallons (000s) of Non-Revenue Water	**8,357**
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	271
Subtotal: Unbilled Authorized Consumption	**271**
Total Water Loss	**8,086**
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)	276
Gallons (000s) estimated due to unreported and background leakage	7,810
Subtotal Real Losses (leakage)	**8,086**
Non-Revenue Water as percentage of net water supplied	18%
Total Water Loss as percentage of net water supplied	17%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	295
Date of maximum	07/01/2018
Cause of maximum	
Summer watering, emergency chlorination, flushing hydrants	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	34
Date of minimum	09/22/2018
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	100,162
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	3

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)	
CREAMERY #2 (SOO AVE)	2	251	10	360,000	Yes	1
WATER TOWER #3 (EAST AVE)	3	259	12	396,000	Yes	2
				756,000		3

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

	Pump						Pump Motor or Standby Engine			
Identification (a)	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)	
CREAMERY #2	SOO AVENUE	Primary	Distribution	1948	Vertical Turbine	250	1988	Electric	40	1
WATER TOWER #3	EAST AVENUE	Primary	Distribution	1986	Vertical Turbine	275	1986	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	1974	Elevated Tank	Steel	110	200,000	1

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 identity the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

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

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.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
Other Metal	Distribution	6	21,231	1,334	2,472		**20,093** *	1
Other Metal	Distribution	8	27,617	1,229			**28,846** *	2
Other Metal	Distribution	10	2,150				**2,150**	3
Total Within Municipality			**50,998**	**2,563**	**2,472**		**51,089**	4
Total Utility			**50,998**	**2,563**	**2,472**		**51,089**	5

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 were financed by the Village

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	178				178	8		1
Other Metal	1.000	158	41	41		158		*	2
Other Metal	1.250	3				3			3
Other Metal	1.500	5				5			4
Other Metal	2.000	5	2	2		5		*	5
Other Metal	4.000	2				2			6
Other Metal	6.000	1				1			7
Utility Total		**352**	**43**	**43**		**352**	**8**		8

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 were financed by the Village

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	First of Year	Added During Year	Retired During Year	Adjust. Increase or Decrease	End of Year	Tested During Year	Residential	Commercial	Industrial	Public Authority	Multifamily Residential	Irrigation	Wholesale	Inter-Departmental	Utility Use	Deduct Meters	In Stock	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(0)	(p)	(q)	(r)	(s)	
3/4	428	9	0		437	9	325	22	3	7	1					75	4	**437**	1
1	20		0		20	0	1	8	4	2	2					1	2	**20**	2
1 1/2	4	1	0		5	1		2	1	1	1							**5**	3
2	7		0		7	0		1	3	2	1							**7**	4
4	2		0		2	0		1	1									**2**	5
Total	**461**	**10**	**0**		**471**	**10**	**326**	**34**	**12**	**12**	**5**					**76**	**6**	**471**	6

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

X 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

X Radio Frequency - Drive or walk-by technology

Radio Frequency - fixed network or other automatic infrastructure (AMI)

Other

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	**81**	6	6		**81**	2
Total Fire Hydrants	**81**	**6**	**6**	**0**	**81**	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	81
Number of Distribution System Valves end of year	93
Number of Distribution Valves operated during Year	20

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	<= 2-inch	Well #2 Prelube	Turbine	03/23/2008	1
Station Meter	<= 2-inch	Well #3 Prelube	Turbine	03/23/2008	2
Station Meter	6	Well #2	Turbine	06/26/2017	3
Station Meter	6	Well 33	Turbine	06/26/2017	4

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)	
Dresser (Village) **	389	1
Total - Polk County	**389**	2
Total - Customers Served	**389**	3
Total - Within Muni Boundary **	**389**	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)	Utility Owned Service Laterals Not in Use at End of Year (i)	Replaced During Year Using Financial Assistance from Utility (h)	
Galvanized	0.750	8				8			1
Copper	0.750	170				170	9		2
Copper	1.000	158				158			3
Copper	1.250	3				3			4
Copper	1.500	5				5			5
Ductile Iron, Lined (late 1960's to present)	2.000	1				1			6
Copper	2.000	4				4			7
Ductile Iron, Lined (late 1960's to present)	4.000	2				2			8
Ductile Iron, Lined (late 1960's to present)	6.000	1				1			9
Utility Total		**352**				**352**	**9**		10