



## CITY OF MERRILL

### WATER & SEWAGE DISPOSAL COMMITTEE

AGENDA • WEDNESDAY APRIL 24, 2019

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**Regular Meeting**

**City Hall Council Chambers**

**5:00 PM**

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- I. Call to Order
- II. Preliminary Items
  1. March Vouchers
- III. Agenda Items for Consideration
  1. Review of 2018 PSC Annual Report
  2. Review of Water Utility Return on Rate Base Historical Information
- IV. Monthly Report
  1. Operations Report
- V. Public Comment Period
- VI. Establish date, time & location of next meeting
- VII. Adjournment

PACKET: 08059 WU April 2019

VENDOR SET: 01

\*\*\*\* CHECK LISTING \*\*\*\*

BANK : 4 UTILITY A/P

| VENDOR | NAME / I.D.                   | DESC                          | CHECK<br>TYPE | CHECK<br>DATE | DISCOUNT | AMOUNT      | CHECK<br>NO# | CHECK<br>AMOUNT |
|--------|-------------------------------|-------------------------------|---------------|---------------|----------|-------------|--------------|-----------------|
| 004374 | AgSOURCE COOPERATIVE SERVICES |                               |               |               |          |             |              |                 |
|        | I-2019031230618               | AgSOURCE COOPERATIVE SERVICES | R             | 4/10/2019     |          | 253.00CR    | 163295       | 253.00          |
| 003655 | JARED BAKER                   |                               |               |               |          |             |              |                 |
|        | I-WRWA CONF                   | JARED BAKER                   | R             | 4/10/2019     |          | 20.00CR     | 163296       | 20.00           |
| 001521 | BAY TOWEL, INC                |                               |               |               |          |             |              |                 |
|        | I-033119                      | BAY TOWEL, INC                | R             | 4/10/2019     |          | 501.50CR    | 163297       | 501.50          |
| 002809 | CARQUEST OF MERRILL           |                               |               |               |          |             |              |                 |
|        | I-033119                      | CARQUEST OF MERRILL           | R             | 4/10/2019     |          | 101.98CR    | 163298       | 101.98          |
| 000215 | CHEMTRADE CHEMICALS US LLC    |                               |               |               |          |             |              |                 |
|        | I-92600964                    | CHEMTRADE CHEMICALS US LLC    | R             | 4/10/2019     |          | 3,755.73CR  | 163299       | 3,755.73        |
| 000381 | CITY OF MERRILL               |                               |               |               |          |             |              |                 |
|        | I-SWGRPL 3/31                 | CITY OF MERRILL               | R             | 4/10/2019     |          | 20,000.00CR | 163300       | 20,000.00       |
| 001556 | CORE & MAIN LP                |                               |               |               |          |             |              |                 |
|        | I-033119                      | CORE & MAIN LP                | R             | 4/10/2019     |          | 12,965.00CR | 163301       | 12,965.00       |
| 002871 | KATE DREWEK                   |                               |               |               |          |             |              |                 |
|        | I-WRWA CONF                   | KATE DREWEK                   | R             | 4/10/2019     |          | 660.96CR    | 163302       | 660.96          |
| 000131 | ETCO ELECTRIC SUPPLY          |                               |               |               |          |             |              |                 |
|        | I-3296247                     | ETCO ELECTRIC SUPPLY          | R             | 4/10/2019     |          | 43.71CR     | 163303       | 43.71           |
| 000212 | FASTENAL COMPANY              |                               |               |               |          |             |              |                 |
|        | I-WIMER107233                 | FASTENAL COMPANY              | R             | 4/10/2019     |          | 62.10CR     | 163304       | 62.10           |
| 000632 | FERGUSON ENTERPRISES #1476    |                               |               |               |          |             |              |                 |
|        | I-4952990                     | FERGUSON ENTERPRISES #1476    | R             | 4/10/2019     |          | 1,499.00CR  | 163305       | 1,499.00        |
| 002661 | FRONTIER                      |                               |               |               |          |             |              |                 |
|        | I-033119                      | FRONTIER                      | R             | 4/10/2019     |          | 152.69CR    | 163306       | 152.69          |
| 000224 | HYDRITE CHEMICAL CO           |                               |               |               |          |             |              |                 |
|        | I-033119                      | HYDRITE CHEMICAL CO           | R             | 4/10/2019     |          | 3,939.90CR  | 163307       | 3,939.90        |
| 002849 | HYDROCORP                     |                               |               |               |          |             |              |                 |
|        | I-0051737-IN                  | HYDROCORP                     | R             | 4/10/2019     |          | 1,340.00CR  | 163308       | 1,340.00        |

Attachment: March Vouchers (4111 : March Vouchers)

PACKET: 08059 WU April 2019

2.1.a

VENDOR SET: 01

\*\*\*\* CHECK LISTING \*\*\*\*

BANK : 4 UTILITY A/P

|        |                                  |                                | CHECK<br>TYPE | CHECK<br>DATE | DISCOUNT | AMOUNT      | CHECK<br>NO# | CHECK<br>AMOUNT |
|--------|----------------------------------|--------------------------------|---------------|---------------|----------|-------------|--------------|-----------------|
| VENDOR | NAME / I.D.                      | DESC                           |               |               |          |             |              |                 |
| 001017 | JANSSEN HEATING & COOLING        |                                |               |               |          |             |              |                 |
|        | I-22445                          | JANSSEN HEATING & COOLING      | R             | 4/10/2019     |          | 36.00CR     | 163309       | 36.00           |
| 000751 | L W ALLEN LLC                    |                                |               |               |          |             |              |                 |
|        | I-107707                         | L W ALLEN LLC                  | R             | 4/10/2019     |          | 1,660.32CR  | 163310       | 1,660.32        |
| 000313 | LINCOLN CO TREASURER'S OFFICE    |                                |               |               |          |             |              |                 |
|        | I-12317                          | LINCOLN CO TREASURER'S OFFICE  | R             | 4/10/2019     |          | 218.95CR    | 163311       | 218.95          |
| 000351 | LOCAL GOVERNMENT INVESTMENT POOL |                                |               |               |          |             |              |                 |
|        | I-REVBOND RED.                   | LOCAL GOVERNMENT INVESTMENT PO | R             | 4/10/2019     |          | 8,750.00CR  | 163312       | 8,750.00        |
| 000041 | MERRILL ACE HARDWARE             |                                |               |               |          |             |              |                 |
|        | I-033119                         | MERRILL ACE HARDWARE           | R             | 4/10/2019     |          | 148.12CR    | 163313       | 148.12          |
| 001089 | MERRILL SHEET METAL WORKS, INC   |                                |               |               |          |             |              |                 |
|        | I-19413                          | MERRILL SHEET METAL WORKS, INC | R             | 4/10/2019     |          | 764.39CR    | 163314       | 764.39          |
| 000328 | MERRILL WATER UTILITY            |                                |               |               |          |             |              |                 |
|        | I-030419                         | MERRILL WATER UTILITY          | R             | 4/10/2019     |          | 34.51CR     | 163315       | 34.51           |
| 004206 | MUNICIPAL WELL & PUMP            |                                |               |               |          |             |              |                 |
|        | I-15558                          | MUNICIPAL WELL & PUMP          | R             | 4/10/2019     |          | 13,284.00CR | 163316       | 13,284.00       |
| 000540 | NAPA AUTO PARTS                  |                                |               |               |          |             |              |                 |
|        | I-033119                         | NAPA AUTO PARTS                | R             | 4/10/2019     |          | 117.58CR    | 163317       | 117.58          |
| 000337 | NORTH CENTRAL LABORATORIES       |                                |               |               |          |             |              |                 |
|        | I-033119                         | NORTH CENTRAL LABORATORIES     | R             | 4/10/2019     |          | 772.00CR    | 163318       | 772.00          |
| 001891 | NORTHERN LAKE SERVICE INC        |                                |               |               |          |             |              |                 |
|        | I-350660                         | NORTHERN LAKE SERVICE INC      | R             | 4/10/2019     |          | 333.00CR    | 163319       | 333.00          |
| 001392 | PACE ANALYTICAL SERVICES INC     |                                |               |               |          |             |              |                 |
|        | I-033119                         | PACE ANALYTICAL SERVICES INC   | R             | 4/10/2019     |          | 1,012.00CR  | 163320       | 1,012.00        |
| 000362 | PETERSON BROS. SAND              |                                |               |               |          |             |              |                 |
|        | I-13680                          | PETERSON BROS. SAND            | R             | 4/10/2019     |          | 150.00CR    | 163321       | 150.00          |
| 002154 | POLLARD WATER                    |                                |               |               |          |             |              |                 |
|        | I-033119                         | POLLARD WATER                  | R             | 4/10/2019     |          | 22.37CR     | 163322       | 22.37           |

Attachment: March Vouchers (4111 : March Vouchers)

PACKET: 08059 WU April 2019

VENDOR SET: 01

\*\*\*\* CHECK LISTING \*\*\*\*

BANK : 4 UTILITY A/P

| VENDOR | NAME / I.D.                          | DESC                           | CHECK<br>TYPE | CHECK<br>DATE | DISCOUNT | AMOUNT      | CHECK<br>NO# | CHECK<br>AMOUNT |
|--------|--------------------------------------|--------------------------------|---------------|---------------|----------|-------------|--------------|-----------------|
| 000806 | PROCESS EQUIPMENT REPAIR SERVICE INC |                                |               |               |          |             |              |                 |
|        | I-19-105                             | PROCESS EQUIPMENT REPAIR SERVI | R             | 4/10/2019     |          | 3,942.24CR  | 163323       | 3,942.24        |
| 000586 | QUILL CORPORATION                    |                                |               |               |          |             |              |                 |
|        | I-6110164                            | QUILL CORPORATION              | R             | 4/10/2019     |          | 58.99CR     | 163324       | 58.99           |
| 000537 | ROTOGRAPHIC PRINTING                 |                                |               |               |          |             |              |                 |
|        | I-0947-19                            | ROTOGRAPHIC PRINTING           | R             | 4/10/2019     |          | 208.00CR    | 163325       | 208.00          |
| 001201 | SENSUS USA, INC                      |                                |               |               |          |             |              |                 |
|        | I-ZA19003957                         | SENSUS USA, INC                | R             | 4/10/2019     |          | 1,949.94CR  | 163326       | 1,949.94        |
| 001811 | SGS ENVIRONMENTAL CONTRACTING LLC    |                                |               |               |          |             |              |                 |
|        | I-033119                             | SGS ENVIRONMENTAL CONTRACTING  | R             | 4/10/2019     |          | 10,168.75CR | 163327       | 10,168.75       |
| 000554 | SUPERIOR CHEMICAL CORP               |                                |               |               |          |             |              |                 |
|        | I-033119                             | SUPERIOR CHEMICAL CORP         | R             | 4/10/2019     |          | 412.77CR    | 163328       | 412.77          |
| 000678 | VAN ERT ELECTRIC CO INC              |                                |               |               |          |             |              |                 |
|        | I-27525                              | VAN ERT ELECTRIC CO INC        | R             | 4/10/2019     |          | 614.45CR    | 163329       | 614.45          |
| 000650 | VICTORY JANITORIAL, INC.             |                                |               |               |          |             |              |                 |
|        | I-106215                             | VICTORY JANITORIAL, INC.       | R             | 4/10/2019     |          | 176.55CR    | 163330       | 176.55          |
| 000284 | VIP ALL-VALUE                        |                                |               |               |          |             |              |                 |
|        | I-033119                             | VIP ALL-VALUE                  | R             | 4/10/2019     |          | 107.77CR    | 163331       | 107.77          |
| 000299 | WAL-MART COMMUNITY/SYNCB             |                                |               |               |          |             |              |                 |
|        | I-033119                             | WAL-MART COMMUNITY/SYNCB       | R             | 4/10/2019     |          | 176.25CR    | 163332       | 176.25          |
| 000587 | WI STATE LAB OF HYGIENE              |                                |               |               |          |             |              |                 |
|        | I-588219                             | WI STATE LAB OF HYGIENE        | R             | 4/10/2019     |          | 26.00CR     | 163333       | 26.00           |
| 000656 | WISCONSIN PUBLIC SERVICE             |                                |               |               |          |             |              |                 |
|        | I-033119                             | WISCONSIN PUBLIC SERVICE       | R             | 4/10/2019     |          | 14,458.45CR | 163334       | 14,458.45       |
| 001976 | WRWA                                 |                                |               |               |          |             |              |                 |
|        | I-WS OPER BASIC                      | WRWA                           | R             | 4/10/2019     |          | 400.00CR    | 163335       | 400.00          |

\* \* T O T A L S \* \*

|                     | NO# | DISCOUNTS | CHECK AMT  | TOTAL APPLIED |
|---------------------|-----|-----------|------------|---------------|
| REGULAR CHECKS:     | 41  | 0.00      | 105,298.97 | 105,298.97    |
| HANDWRITTEN CHECKS: | 0   | 0.00      | 0.00       | 0.00          |
| PRE-WRITE CHECKS:   | 0   | 0.00      | 0.00       | 0.00          |
| DRAFTS:             | 0   | 0.00      | 0.00       | 0.00          |
| VOID CHECKS:        | 0   | 0.00      | 0.00       | 0.00          |
| NON CHECKS:         | 0   | 0.00      | 0.00       | 0.00          |
| CORRECTIONS:        | 0   | 0.00      | 0.00       | 0.00          |
| REGISTER TOTALS:    | 41  | 0.00      | 105,298.97 | 105,298.97    |

TOTAL ERRORS: 0

TOTAL WARNINGS: 0

Attachment: March Vouchers (4111 : March Vouchers)

PACKET: 08059 WU April 2019

VENDOR SET: 01

\*\*\*\* CHECK LISTING \*\*\*\*

BANK : 4 UTILITY A/P

| VENDOR | NAME / I.D. | DESC | CHECK<br>TYPE | CHECK<br>DATE | DISCOUNT | AMOUNT | CHECK<br>NO# | CHECK<br>AMOUNT |
|--------|-------------|------|---------------|---------------|----------|--------|--------------|-----------------|
|--------|-------------|------|---------------|---------------|----------|--------|--------------|-----------------|

\*\* POSTING PERIOD RECAP \*\*

| FUND  | PERIOD | AMOUNT       |
|-------|--------|--------------|
| 20    | 4/2019 | 333.00CR     |
| 62    | 4/2019 | 63,329.20CR  |
| 63    | 4/2019 | 41,636.77CR  |
| ===== |        |              |
| ALL   |        | 105,298.97CR |

Attachment: March Vouchers (4111 : March Vouchers)

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**From:** Unertl, Kathy  
**Sent:** Saturday, March 30, 2019 11:18 AM  
**To:** Aldermen  
**Cc:** Johnson, David; Akey, Rod; Steinagel, Gabriel; Holz, Angie; Hayden, Tom; Heideman, Bill  
**Subject:** Water PSC 2018 Report  
**Attachments:** Merrill PSC 2018.pdf; Summary Rate of Return - 2018.pdf

This annual Water Report will be reviewed/discussed at the April Water & Sewage Disposal Committee meeting. The 2018 Report was submitted to the Wisconsin Public Service Commission on Friday, March 29<sup>th</sup> after review by Angie Holz and myself.

I have provided a summary of historical Net Operating Income as % of Average Net Rate Base. It is great to have positive % for 2018.

This positive % was possible through contributions from various Tax Increment Districts (TIDs) such as for the Alexander/Heldt Street improvements. The total TID contribution was just under \$155,000 (Page 1 of Schedule F-15).

Depending upon costs for 2019 Water infrastructure projects, I anticipate that Water Revenue Bond borrowing could be needed.

Kathy Unertl, Finance Director  
City of Merrill

Attachment: Information on PSC 2018 & Summary Rate of Return (4113 : Review of 2018 PSC Annual Report)



# WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

MERRILL WATER UTILITY

2401 RIVER ST  
MERRILL, WI 54452

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For the Year Ended: DECEMBER 31, 2018

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TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

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I **Kathy Unertl, Finance Director** of **MERRILL 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: **3/8/2019**

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

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**WATER SECTION**

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## Identification and Ownership - Contacts

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**Utility employee in charge of correspondence concerning this report**

---

Name: Gabriel Steinagel

Title: Utility Manager

Mailing Address: 2401 River Street  
Merrill, WI 54452

Phone: (715) 536-6561

Email Address: gabriel.steinagel@ci.merrill.wi.us

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**Accounting firm or consultant preparing this report (if applicable)**

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Name: David Maccoux, CPA

Title: Principal

Mailing Address: CliftonLarsonAllen LLP  
PO Box 23819  
Green Bay, WI 54305

Phone: (920) 455-4114

Email Address: dave.maccoux@claconnect.com

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**Name and title of utility General Manager (or equivalent)**

---

Name: Gabriel Steinagel

Title: Utility Manager

Mailing Address: 2401 River Street  
Merrill, WI 54452

Phone: (715) 536-6561

Email Address: gabriel.steinagel@ci.merrill.wi.us

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

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Name: Rob Norton

Title: Chairman

Mailing Address: 2401 River Street  
Merrill, WI 54452

Phone: (715) 536-6561

Email Address: rob.norton@ci.merrill.wi.us

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**Contact person for cybersecurity issues and events**

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Name: Dustin Brown

Title: IT Manager

Mailing Address: 1004 East First Street  
Merrill, WI 54452

Phone: (715) 536-6561

Email Address: Dustin.Brown@ci.merrill.wi.us

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## Identification and Ownership - Governing Authority and Audit Information

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**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: 05/03/2018

Period covered by most recent audit: 1/1/2017-12/31/2017

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

Name: David Maccoux, CPA

Title: Principal

Organization Name: CliftonLarsonAllen LLP

USPS Address: PO Box 23819

City State Zip Green Bay, WI 54305

Telephone: (920) 455-4114

Email Address: dave.maccoux@claconnect.com

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

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## Identification and Ownership - Governing Authority and Audit Information

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### Identification and Ownership - Governing Authority and Audit Information (Page v)

#### General Footnote

##### ACCOUNTANTS' COMPILATION REPORT

To the City Council  
City of Merrill  
Merrill, Wisconsin

Management of the City of Merrill, Wisconsin is responsible for the accompanying Annual Report of Merrill Water Utility as of December 31, 2018, and for the year then ended included in the accompanying form prescribed by the Public Service Commission of Wisconsin. 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 American Institute of Certified Public Accountants.

We did not audit or review the accompanying Annual Report of Merrill Water Utility included in the accompanying form prescribed by the Public Service Commission of Wisconsin, 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 Annual Report of Merrill Water Utility to the Public Service Commission included in the accompanying prescribed form.

City of Merrill, Wisconsin's Annual Report of Merrill Water Utility to the Public Service Commission of Wisconsin included in the accompanying prescribed form is presented in accordance with requirements of the Public Service Commission of Wisconsin, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of City of Merrill, Wisconsin's management and the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP  
Green Bay, Wisconsin  
March 29, 2019

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

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## Identification and Ownership - Contract Operations

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**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**

## Identification and Ownership - Contract Operations

### Identification and Ownership - Contract Operations (Page vi)

#### General Footnote

##### ACCOUNTANTS' COMPILATION REPORT

To the City Council  
City of Merrill  
Merrill, Wisconsin

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CliftonLarsonAllen LLP  
Green Bay, Wisconsin  
{Date}

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

## Income Statement

| Particulars<br>(a)                                             | This Year<br>(b) | Last Year<br>(c) |    |
|----------------------------------------------------------------|------------------|------------------|----|
| <b>UTILITY OPERATING INCOME</b>                                |                  |                  | 1  |
| Operating Revenues (400)                                       | 1,646,510        | 1,574,700        | 2  |
| <b>Operating Expenses:</b>                                     |                  |                  | 3  |
| Operation and Maintenance Expense (401-402)                    | 792,676          | 791,267          | 4  |
| Depreciation Expense (403)                                     | 362,999          | 357,542          | 5  |
| Amortization Expense (404-407)                                 | 0                | 0                | 6  |
| Taxes (408)                                                    | 391,288          | 385,639          | 7  |
| <b>Total Operating Expenses</b>                                | <b>1,546,963</b> | <b>1,534,448</b> | 8  |
| <b>Net Operating Income</b>                                    | <b>99,547</b>    | <b>40,252</b>    | 9  |
| Income from Utility Plant Leased to Others (412-413)           |                  |                  | 10 |
| <b>Utility Operating Income</b>                                | <b>99,547</b>    | <b>40,252</b>    | 11 |
| <b>OTHER INCOME</b>                                            |                  |                  | 12 |
| Income from Merchandising, Jobbing and Contract Work (415-416) | 3,985            | 6,725            | 13 |
| Income from Nonutility Operations (417)                        |                  |                  | 14 |
| Nonoperating Rental Income (418)                               |                  |                  | 15 |
| Interest and Dividend Income (419)                             | 8,829            | 3,027            | 16 |
| Miscellaneous Nonoperating Income (421)                        | 0                | 0                | 17 |
| <b>Total Other Income</b>                                      | <b>12,814</b>    | <b>9,752</b>     | 18 |
| <b>Total Income</b>                                            | <b>112,361</b>   | <b>50,004</b>    | 19 |
| <b>MISCELLANEOUS INCOME DEDUCTIONS</b>                         |                  |                  | 20 |
| Miscellaneous Amortization (425)                               | (27,435)         | (27,345)         | 21 |
| Other Income Deductions (426)                                  | 55,286           | 55,275           | 22 |
| <b>Total Miscellaneous Income Deductions</b>                   | <b>27,851</b>    | <b>27,930</b>    | 23 |
| <b>Income Before Interest Charges</b>                          | <b>84,510</b>    | <b>22,074</b>    | 24 |
| <b>INTEREST CHARGES</b>                                        |                  |                  | 25 |
| Interest on Long-Term Debt (427)                               | 25,418           | 26,945           | 26 |
| Amortization of Debt Discount and Expense (428)                |                  |                  | 27 |
| Amortization of Premium on Debt--Cr. (429)                     |                  |                  | 28 |
| Interest on Debt to Municipality (430)                         | 986              | 1,520            | 29 |
| Other Interest Expense (431)                                   | 0                | 0                | 30 |
| Interest Charged to Construction--Cr. (432)                    |                  |                  | 31 |
| <b>Total Interest Charges</b>                                  | <b>26,404</b>    | <b>28,465</b>    | 32 |
| <b>Net Income</b>                                              | <b>58,106</b>    | <b>(6,391)</b>   | 33 |
| <b>EARNED SURPLUS</b>                                          |                  |                  | 34 |
| Unappropriated Earned Surplus (Beginning of Year) (216)        | 8,201,787        | 8,208,178        | 35 |
| Balance Transferred from Income (433)                          | 58,106           | (6,391)          | 36 |
| Miscellaneous Credits to Surplus (434)                         |                  |                  | 37 |
| Miscellaneous Debits to Surplus--Debit (435)                   | 12,721           |                  | 38 |
| Appropriations of Surplus--Debit (436)                         |                  |                  | 39 |
| Appropriations of Income to Municipal Funds--Debit (439)       |                  |                  | 40 |
| <b>Total Unappropriated Earned Surplus End of Year (216)</b>   | <b>8,247,172</b> | <b>8,201,787</b> | 41 |

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

## 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<br>(a)                                                    | Earnings<br>(216.1)<br>(b) | Contributions<br>(216.2)<br>(c) | Total<br>This Year<br>(d) |    |
|-----------------------------------------------------------------------|----------------------------|---------------------------------|---------------------------|----|
| <b>UTILITY OPERATING INCOME</b>                                       | 0                          | 0                               | 0                         | 1  |
| <b>Operating Revenues (400)</b>                                       | 0                          | 0                               | 0                         | 2  |
| Derived                                                               | 1,646,510                  |                                 | 1,646,510                 | 3  |
| <b>Total (Acct. 400)</b>                                              | 1,646,510                  | 0                               | 1,646,510                 | 4  |
| <b>Operation and Maintenance Expense (401-402)</b>                    | 0                          | 0                               | 0                         | 5  |
| Derived                                                               | 792,676                    |                                 | 792,676                   | 6  |
| <b>Total (Acct. 401-402)</b>                                          | 792,676                    | 0                               | 792,676                   | 7  |
| <b>Depreciation Expense (403)</b>                                     | 0                          | 0                               | 0                         | 8  |
| Derived                                                               | 362,999                    |                                 | 362,999                   | 9  |
| <b>Total (Acct. 403)</b>                                              | 362,999                    | 0                               | 362,999                   | 10 |
| <b>Amortization Expense (404-407)</b>                                 | 0                          | 0                               | 0                         | 11 |
| Derived                                                               | 0                          |                                 | 0                         | 12 |
| <b>Total (Acct. 404-407)</b>                                          | 0                          | 0                               | 0                         | 13 |
| <b>Taxes (408)</b>                                                    | 0                          | 0                               | 0                         | 14 |
| Derived                                                               | 391,288                    |                                 | 391,288                   | 15 |
| <b>Total (Acct. 408)</b>                                              | 391,288                    | 0                               | 391,288                   | 16 |
| <b>TOTAL UTILITY OPERATING INCOME</b>                                 | 99,547                     | 0                               | 99,547                    | 17 |
| <b>OTHER INCOME</b>                                                   | 0                          | 0                               | 0                         | 18 |
| <b>Income from Merchandising, Jobbing and Contract Work (415-416)</b> | 0                          | 0                               | 0                         | 19 |
| Derived                                                               | 3,985                      | 0                               | 3,985                     | 20 |
| <b>Total (Acct. 415-416)</b>                                          | 3,985                      | 0                               | 3,985                     | 21 |
| <b>Interest and Dividend Income (419)</b>                             | 0                          | 0                               | 0                         | 22 |
| INTEREST ON CASH AND INVESTMENTS                                      | 8,829                      |                                 | 8,829                     | 23 |
| <b>Total (Acct. 419)</b>                                              | 8,829                      | 0                               | 8,829                     | 24 |
| <b>Miscellaneous Nonoperating Income (421)</b>                        | 0                          | 0                               | 0                         | 25 |
| Contributed Plant - Water                                             |                            | 0                               | 0                         | 26 |
| Impact Fees - Water                                                   |                            |                                 | 0                         | 27 |
| <b>Total (Acct. 421)</b>                                              | 0                          | 0                               | 0                         | 28 |
| <b>TOTAL OTHER INCOME</b>                                             | 12,814                     | 0                               | 12,814                    | 29 |
| <b>MISCELLANEOUS INCOME DEDUCTIONS</b>                                | 0                          | 0                               | 0                         | 30 |
| <b>Miscellaneous Amortization (425)</b>                               | 0                          | 0                               | 0                         | 31 |
| Amortization of Regulatory Liability                                  | (27,435)                   |                                 | (27,435)                  | 32 |
| <b>Total (Acct. 425)</b>                                              | (27,435)                   | 0                               | (27,435)                  | 33 |
| <b>Other Income Deductions (426)</b>                                  | 0                          | 0                               | 0                         | 34 |
| Depreciation Expense on Contributed Plant - Water                     |                            | 55,286                          | 55,286                    | 35 |
| <b>Total (Acct. 426)</b>                                              | 0                          | 55,286                          | 55,286                    | 36 |
| <b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>                          | (27,435)                   | 55,286                          | 27,851                    | 37 |
| <b>INTEREST CHARGES</b>                                               | 0                          | 0                               | 0                         | 38 |
| <b>Interest on Long-Term Debt (427)</b>                               | 0                          | 0                               | 0                         | 39 |
| Derived                                                               | 25,418                     |                                 | 25,418                    | 40 |

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

## 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<br>(a)                                             | Earnings<br>(216.1)<br>(b) | Contributions<br>(216.2)<br>(c) | Total<br>This Year<br>(d) |    |
|----------------------------------------------------------------|----------------------------|---------------------------------|---------------------------|----|
| <b>Total (Acct. 427)</b>                                       | 25,418                     | 0                               | 25,418                    | 41 |
| <b>Interest on Debt to Municipality (430)</b>                  | 0                          | 0                               | 0                         | 42 |
| Derived                                                        | 986                        |                                 | 986                       | 43 |
| <b>Total (Acct. 430)</b>                                       | 986                        | 0                               | 986                       | 44 |
| <b>Other Interest Expense (431)</b>                            | 0                          | 0                               | 0                         | 45 |
| Derived                                                        | 0                          |                                 | 0                         | 46 |
| <b>Total (Acct. 431)</b>                                       | 0                          | 0                               | 0                         | 47 |
| <b>TOTAL INTEREST CHARGES</b>                                  | 26,404                     | 0                               | 26,404                    | 48 |
| <b>NET INCOME</b>                                              | 113,392                    | (55,286)                        | 58,106                    | 49 |
| <b>EARNED SURPLUS</b>                                          | 0                          | 0                               | 0                         | 50 |
| <b>Unappropriated Earned Surplus (Beginning of Year) (216)</b> | 0                          | 0                               | 0                         | 51 |
| Derived                                                        | 6,819,440                  | 1,382,347                       | 8,201,787                 | 52 |
| <b>Total (Acct. 216)</b>                                       | 6,819,440                  | 1,382,347                       | 8,201,787                 | 53 |
| <b>Balance Transferred from Income (433)</b>                   | 0                          | 0                               | 0                         | 54 |
| Derived                                                        | 113,392                    | (55,286)                        | 58,106                    | 55 |
| <b>Total (Acct. 433)</b>                                       | 113,392                    | (55,286)                        | 58,106                    | 56 |
| <b>Miscellaneous Debits to Surplus--Debit (435)</b>            | 0                          | 0                               | 0                         | 57 |
| WLRLI adjustment                                               | 12,721                     |                                 | 12,721                    | 58 |
| <b>Total (Acct. 435)</b>                                       | 12,721                     | 0                               | 12,721                    | 59 |
| <b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)</b>             | 6,920,111                  | 1,327,061                       | 8,247,172                 | 60 |

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## 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.

### Income Statement Account Details (Page F-02)

**Amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$5,000, please explain fully.**

The adjustment to surplus was due to a change in accounting principle from GASB 75.

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

| Particulars<br>(a)                                                             | Water<br>(b) | Electric<br>(c) | Gas<br>(d) | Sewer<br>(e) | Total<br>(f) |   |
|--------------------------------------------------------------------------------|--------------|-----------------|------------|--------------|--------------|---|
| <b>Revenues</b>                                                                |              |                 |            |              |              | 1 |
| Revenues (account 415)                                                         | 7,388        |                 |            |              | 7,388        | 2 |
| <b>Cost and Expenses of Merchandising,<br/>Jobbing and Contract Work (416)</b> |              |                 |            |              |              | 3 |
| Cost of merchandise sold                                                       | 3,403        |                 |            |              | 3,403        | 4 |
| Payroll                                                                        |              |                 |            |              | 0            | 5 |
| Materials                                                                      |              |                 |            |              | 0            | 6 |
| Taxes                                                                          |              |                 |            |              | 0            | 7 |
| <b>Total costs and expenses</b>                                                | <b>3,403</b> | <b>0</b>        | <b>0</b>   | <b>0</b>     | <b>3,403</b> | 8 |
| <b>Net Income (or loss)</b>                                                    | <b>3,985</b> | <b>0</b>        | <b>0</b>   | <b>0</b>     | <b>3,985</b> | 9 |

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

## 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<br>(a)                                                                                                                                                                                                                              | Water<br>Utility<br>(b) | Electric<br>Utility<br>(c) | Gas<br>Utility<br>(d) | Sewer<br>Utility<br>(Regulated<br>Only<br>(e) | Total<br>(f)     |          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------|-----------------------|-----------------------------------------------|------------------|----------|
| Total operating revenues                                                                                                                                                                                                                        | 1,646,510               |                            |                       |                                               | 1,646,510        | 1        |
| Less: interdepartmental sales                                                                                                                                                                                                                   | 0                       |                            |                       |                                               | 0                | 2        |
| Less: interdepartmental rents                                                                                                                                                                                                                   | 0                       |                            |                       |                                               | 0                | 3        |
| Less: return on net investment in meters<br>charged to regulated sewer department.<br>(Do not report if nonregulated sewer.)                                                                                                                    |                         |                            |                       |                                               | 0                | 4        |
| Less: uncollectibles directly expensed as<br>reported in water acct. 904 (690 class D),<br>sewer acct. 843, and electric acct. 904 -or-<br>Net write-offs when Accumulated Provision<br>for Uncollectible Accounts (acct. 144) is<br>maintained |                         |                            |                       |                                               | 0                | 5        |
| <b>Revenues subject to Wisconsin<br/>Remainder Assessment</b>                                                                                                                                                                                   | <b>1,646,510</b>        | <b>0</b>                   | <b>0</b>              | <b>0</b>                                      | <b>1,646,510</b> | <b>6</b> |

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

## Distribution of Total Payroll

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

| Accounts Charged<br>(a)                         | Direct<br>Payroll<br>Distribution<br>(b) | Allocation of<br>Amounts Charged<br>Clearing Accts.<br>(c) | Total<br>(d)   |           |
|-------------------------------------------------|------------------------------------------|------------------------------------------------------------|----------------|-----------|
| Water operating expenses                        | 344,793                                  |                                                            | 344,793        | 1         |
| Electric operating expenses                     |                                          |                                                            | 0              | 2         |
| Gas operating expenses                          |                                          |                                                            | 0              | 3         |
| Heating operating expenses                      |                                          |                                                            | 0              | 4         |
| Sewer operating expenses                        |                                          |                                                            | 0              | 5         |
| Merchandising and jobbing                       |                                          |                                                            | 0              | 6         |
| Other nonutility expenses                       |                                          |                                                            | 0              | 7         |
| Water utility plant accounts                    |                                          |                                                            | 0              | 8         |
| Electric utility plant accounts                 |                                          |                                                            | 0              | 9         |
| Gas utility plant accounts                      |                                          |                                                            | 0              | 10        |
| Heating utility plant accounts                  |                                          |                                                            | 0              | 11        |
| Sewer utility plant accounts                    |                                          |                                                            | 0              | 12        |
| Accum. prov. for depreciation of water plant    |                                          |                                                            | 0              | 13        |
| Accum. prov. for depreciation of electric plant |                                          |                                                            | 0              | 14        |
| Accum. prov. for depreciation of gas plant      |                                          |                                                            | 0              | 15        |
| Accum. prov. for depreciation of heating plant  |                                          |                                                            | 0              | 16        |
| Accum. prov. for depreciation of sewer plant    |                                          |                                                            | 0              | 17        |
| Clearing accounts                               |                                          |                                                            | 0              | 18        |
| All other accounts                              |                                          |                                                            | 0              | 19        |
| <b>Total Payroll</b>                            | <b>344,793</b>                           | <b>0</b>                                                   | <b>344,793</b> | <b>20</b> |

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

## 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<br>(a) | FTE<br>(b) |   |
|-----------------|------------|---|
| Water           | 6.1        | 1 |
| Electric        |            | 2 |
| Gas             |            | 3 |
| Sewer           |            | 4 |

## Balance Sheet

| Assets and Othe Debits<br>(a)                                                              | Balance<br>End of Year<br>(b) | Balance<br>First of Year<br>(c) |    |
|--------------------------------------------------------------------------------------------|-------------------------------|---------------------------------|----|
| <b>ASSESTS AND OTHER DEBITS</b>                                                            |                               |                                 | 1  |
| <b>UTILITY PLANT</b>                                                                       |                               |                                 | 2  |
| Utility Plant (101)                                                                        | 15,907,985                    | 15,464,049                      | 3  |
| Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)       | 6,501,204                     | 6,107,030                       | 4  |
| Utility Plant Acquisition Adjustments (117-118)                                            | 0                             | 0                               | 5  |
| Other Utility Plant Adjustments (119)                                                      | 0                             | 0                               | 6  |
| <b>Net Utility Plant</b>                                                                   | <b>9,406,781</b>              | <b>9,357,019</b>                | 7  |
| <b>OTHER PROPERTY AND INVESTMENTS</b>                                                      |                               |                                 | 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 |
| <b>Total Other Property and Investments</b>                                                | <b>0</b>                      | <b>0</b>                        | 16 |
| <b>CURRENT AND ACCRUED ASSETS</b>                                                          |                               |                                 | 17 |
| Cash (131)                                                                                 | 804,817                       | 804,513                         | 18 |
| Special Deposits (134)                                                                     | 0                             | 0                               | 19 |
| Working Funds (135)                                                                        | 0                             | 0                               | 20 |
| Temporary Cash Investments (136)                                                           | 0                             | 0                               | 21 |
| Notes Receivable (141)                                                                     | 0                             | 0                               | 22 |
| Customer Accounts Receivable (142)                                                         | 349,298                       | 352,350                         | 23 |
| Other Accounts Receivable (143)                                                            | 4,108                         | 1,816                           | 24 |
| Accumulated Provision for Uncollectible Accounts- -Cr. (144)                               | 0                             | 0                               | 25 |
| Receivables from Municipality (145)                                                        | 28,359                        | 29,841                          | 26 |
| Plant Materials and Operating Supplies (154)                                               | 89,483                        | 78,859                          | 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)                                             | 72,309                        | 3,710                           | 34 |
| <b>Total Current and Accrued Assets</b>                                                    | <b>1,348,374</b>              | <b>1,271,089</b>                | 35 |
| <b>DEFERRED DEBITS</b>                                                                     |                               |                                 | 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)                                                        | 134,303                       | 143,457                         | 42 |
| <b>Total Deferred Debits</b>                                                               | <b>134,303</b>                | <b>143,457</b>                  | 43 |
| <b>TOTAL ASSETS AND OTHER DEBITS</b>                                                       | <b>10,889,458</b>             | <b>10,771,565</b>               | 44 |

## Balance Sheet

| Liabilities and Othe Credits<br>(a)                 | Balance<br>End of Year<br>(b) | Balance<br>First of Year<br>(c) |    |
|-----------------------------------------------------|-------------------------------|---------------------------------|----|
| <b>LIABILITIES AND OTHER CREDITS</b>                |                               |                                 | 1  |
| <b>PROPRIETARY CAPITAL</b>                          |                               |                                 | 2  |
| Capital Paid in by Municipality (200)               | 935,909                       | 780,940                         | 3  |
| Appropriated Earned Surplus (215)                   | 0                             | 0                               | 4  |
| Unappropriated Earned Surplus (216)                 | 8,247,172                     | 8,201,787                       | 5  |
| <b>Total Proprietary Capital</b>                    | <b>9,183,081</b>              | <b>8,982,727</b>                | 6  |
| <b>LONG-TERM DEBT</b>                               |                               |                                 | 7  |
| Bonds (221)                                         | 1,293,915                     | 1,373,786                       | 8  |
| Advances from Municipality (223)                    | 54,914                        | 81,560                          | 9  |
| Other Long-Term Debt (224)                          | 0                             | 0                               | 10 |
| <b>Total Long-Term Debt</b>                         | <b>1,348,829</b>              | <b>1,455,346</b>                | 11 |
| <b>CURRENT AND ACCRUED LIABILITIES</b>              |                               |                                 | 12 |
| Notes Payable (231)                                 | 0                             | 0                               | 13 |
| Accounts Payable (232)                              | 21,062                        | 38,769                          | 14 |
| Payables to Municipality (233)                      | 0                             | 0                               | 15 |
| Customer Deposits (235)                             | 0                             | 0                               | 16 |
| Taxes Accrued (236)                                 | 0                             | 0                               | 17 |
| Interest Accrued (237)                              | 4,767                         | 5,471                           | 18 |
| Tax Collections Payable (241)                       | 0                             | 0                               | 19 |
| Miscellaneous Current and Accrued Liabilities (242) | 57,993                        | 66,563                          | 20 |
| <b>Total Current and Accrued Liabilities</b>        | <b>83,822</b>                 | <b>110,803</b>                  | 21 |
| <b>DEFERRED CREDITS</b>                             |                               |                                 | 22 |
| Unamortized Premium on Debt (251)                   | 0                             | 0                               | 23 |
| Customer Advances for Construction (252)            | 0                             | 0                               | 24 |
| Other Deferred Credits (253)                        | 273,728                       | 222,689                         | 25 |
| <b>Total Deferred Credits</b>                       | <b>273,728</b>                | <b>222,689</b>                  | 26 |
| <b>OPERATING RESERVES</b>                           |                               |                                 | 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 |
| <b>Total Operating Reserves</b>                     | <b>0</b>                      | <b>0</b>                        | 32 |
| <b>TOTAL LIABILITIES AND OTHER CREDITS</b>          | <b>10,889,460</b>             | <b>10,771,565</b>               | 33 |

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## 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<br>(a)                                                                                                                 | Water<br>(b)      | Electric<br>(c) | Gas<br>(d) | Sewer<br>(e) |    |
|------------------------------------------------------------------------------------------------------------------------------------|-------------------|-----------------|------------|--------------|----|
| <b>First of Year</b>                                                                                                               |                   |                 |            |              | 1  |
| Total Utility Plant - First of Year                                                                                                | 15,464,049        | 0               | 0          | 0            | 2  |
|                                                                                                                                    | <b>15,464,049</b> | <b>0</b>        | <b>0</b>   | <b>0</b>     | 3  |
| <b>Plant Accounts</b>                                                                                                              |                   |                 |            |              | 4  |
| Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)                                           | 13,324,889        |                 |            |              | 5  |
| Utility Plant in Service - Contributed Plant (101.2)                                                                               | 2,544,975         |                 |            |              | 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)                                                                                                | 38,121            |                 |            |              | 11 |
| <b>Total Utility Plant</b>                                                                                                         | <b>15,907,985</b> | <b>0</b>        | <b>0</b>   | <b>0</b>     | 12 |
| <b>Accumulated Provision for Depreciation and Amortization</b>                                                                     |                   |                 |            |              | 13 |
| Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1) | 5,279,647         |                 |            |              | 14 |
| Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)                                     | 1,221,557         |                 |            |              | 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 |
| <b>Total Accumulated Provision</b>                                                                                                 | <b>6,501,204</b>  | <b>0</b>        | <b>0</b>   | <b>0</b>     | 21 |
| <b>Accumulated Provision for Depreciation and Amortization</b>                                                                     |                   |                 |            |              | 22 |
| Utility Plant Acquisition Adjustments (117)                                                                                        |                   |                 |            |              | 23 |
| Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)                                              |                   |                 |            |              | 24 |
| Other Utility Plant Adjustments (119)                                                                                              |                   |                 |            |              | 25 |
| <b>Total Other Utility Plant Accounts</b>                                                                                          | <b>0</b>          | <b>0</b>        | <b>0</b>   | <b>0</b>     | 26 |
| <b>Net Utility Plant</b>                                                                                                           | <b>9,406,781</b>  | <b>0</b>        | <b>0</b>   | <b>0</b>     | 27 |

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

## 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<br>(a)                              | Water<br>(b)     | Electric<br>(c) | Gas<br>(d) | Sewer<br>(e) | Total<br>(f)     |    |
|-------------------------------------------------|------------------|-----------------|------------|--------------|------------------|----|
| Balance First of Year (111.1)                   | 4,939,001        | 0               | 0          | 0            | 4,939,001        | 1  |
| <b>Credits during year</b>                      |                  |                 |            |              |                  | 2  |
| Charged Depreciation Expense (403)              | 362,999          |                 |            |              | 362,999          | 3  |
| Depreciation Expense on Meters Charged to Sewer | 25,059           |                 |            |              | 25,059           | 4  |
| Salvage                                         |                  |                 |            |              | 0                | 5  |
| <b>Total credits</b>                            | <b>388,058</b>   | <b>0</b>        | <b>0</b>   | <b>0</b>     | <b>388,058</b>   | 6  |
| <b>Debits during year</b>                       |                  |                 |            |              |                  | 7  |
| Book Cost of Plant Retired                      | 47,412           |                 |            |              | 47,412           | 8  |
| Cost of Removal                                 |                  |                 |            |              | 0                | 9  |
| <b>Total debits</b>                             | <b>47,412</b>    | <b>0</b>        | <b>0</b>   | <b>0</b>     | <b>47,412</b>    | 10 |
| <b>Balance end of year (111.1)</b>              | <b>5,279,647</b> | <b>0</b>        | <b>0</b>   | <b>0</b>     | <b>5,279,647</b> | 11 |

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

## 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<br>(a)                              | Water<br>(b)     | Electric<br>(c) | Gas<br>(d) | Sewer<br>(e) | Total<br>(f)     |    |
|-------------------------------------------------|------------------|-----------------|------------|--------------|------------------|----|
| Balance First of Year (111.2)                   | 1,168,029        | 0               | 0          | 0            | 1,168,029        | 1  |
| <b>Credits during year</b>                      |                  |                 |            |              |                  | 2  |
| Charged Other Income Deductions (426)           | 55,286           |                 |            |              | 55,286           | 3  |
| Depreciation Expense on Meters Charged to Sewer |                  |                 |            |              | 0                | 4  |
| Salvage                                         |                  |                 |            |              | 0                | 5  |
| <b>Total credits</b>                            | <b>55,286</b>    | <b>0</b>        | <b>0</b>   | <b>0</b>     | <b>55,286</b>    | 6  |
| <b>Debits during year</b>                       |                  |                 |            |              |                  | 7  |
| Book Cost of Plant Retired                      | 1,758            |                 |            |              | 1,758            | 8  |
| Cost of Removal                                 |                  |                 |            |              | 0                | 9  |
| <b>Total debits</b>                             | <b>1,758</b>     | <b>0</b>        | <b>0</b>   | <b>0</b>     | <b>1,758</b>     | 10 |
| <b>Balance end of year (111.2)</b>              | <b>1,221,557</b> | <b>0</b>        | <b>0</b>   | <b>0</b>     | <b>1,221,557</b> | 11 |

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

## 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<br>(a)                     | Balance<br>First of Year<br>(b) | Additions<br>During Year<br>(c) | Deductions<br>During Year<br>(d) | Balance<br>End of Year<br>(e) |          |
|----------------------------------------|---------------------------------|---------------------------------|----------------------------------|-------------------------------|----------|
| Nonregulated sewer plant               | 0                               |                                 |                                  | 0                             | 1        |
| <b>Total Nonutility Property (121)</b> | <b>0</b>                        | <b>0</b>                        | <b>0</b>                         | <b>0</b>                      | <b>2</b> |
| Less accum. prov. depr. & amort. (122) | 0                               |                                 |                                  | 0                             | 3        |
| <b>Net Nonutility Property</b>         | <b>0</b>                        | <b>0</b>                        | <b>0</b>                         | <b>0</b>                      | <b>4</b> |

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

| Description<br>(a)                                               | Amount<br>(b) |    |
|------------------------------------------------------------------|---------------|----|
| Balance first of year                                            | 0             | 1  |
| <b>Additions</b>                                                 |               | 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  |
| <b>Total Additions</b>                                           | <b>0</b>      | 6  |
| <b>Accounts Written Off</b>                                      |               | 7  |
| Accounts written off during the year: Utility Customers          | 0             | 8  |
| Accounts written off during the year: Others                     | 0             | 9  |
| <b>Total Accounts Written Off</b>                                | <b>0</b>      | 10 |
| <b>Balance End of Year</b>                                       | <b>0</b>      | 11 |

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

## Materials and Supplies

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

| Account                            | Total<br>End of Year | Amount<br>Prior Year |   |
|------------------------------------|----------------------|----------------------|---|
| Electric utility total             | 0                    | 0                    | 1 |
| Water utility (154)                | 89,483               | 78,859               | 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 |
| <b>Total Material and Supplies</b> | <b>89,483</b>        | <b>78,859</b>        | 9 |

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

## 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<br>(a)                   | Written Off During Year |                                       | Balance<br>End of Year<br>(d) |
|------------------------------------------------------|-------------------------|---------------------------------------|-------------------------------|
|                                                      | Amount<br>(b)           | Account Charged<br>or Credited<br>(c) |                               |
| <b>Unamortized debt discount &amp; expense (181)</b> |                         |                                       |                               |
| None                                                 |                         |                                       |                               |
| <b>Total</b>                                         | <b>0</b>                |                                       | <b>0</b>                      |
| <b>Unamortized premium on debt (251)</b>             |                         |                                       |                               |
| None                                                 |                         |                                       |                               |
| <b>Total</b>                                         | <b>0</b>                |                                       | <b>0</b>                      |

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Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

## 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<br>(a)                    | Amount<br>(b)  |          |
|---------------------------------------|----------------|----------|
| Balance first of year                 | 780,940        | 1        |
| 2018 TID Infrastructure Contributions | 154,969        | 2        |
| <b>Balance end of year</b>            | <b>935,909</b> | <b>3</b> |

**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<br>(a) | Date of Issue<br>(b) | Final Maturity Date<br>(c) | Interest Rate<br>(d) | Principal Amount<br>End of Year<br>(e) |   |
|-----------------------------|----------------------|----------------------------|----------------------|----------------------------------------|---|
| Revenue Bond                | 09/26/2012           | 05/01/2032                 | 1.93%                | 1,293,915                              | 1 |
| <b>Total</b>                |                      |                            |                      | <b>1,293,915</b>                       | 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<br>(a and b) | Date of<br>Issue<br>(c) | Final<br>Maturity<br>Date<br>(d) | Interest<br>Rate<br>(e) | Principal<br>Amount<br>End of Year<br>(f) |
|----------------------------------------------------|-------------------------|----------------------------------|-------------------------|-------------------------------------------|
| <b>Advances from Municipality (223)</b>            |                         |                                  |                         |                                           |
| General Obligation Note                            | 01/15/2005              | 10/18/2020                       | 1.98%                   | 54,914                                    |
| <b>Total for Account 223</b>                       |                         |                                  |                         | <b>54,914</b>                             |

1

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Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

## Taxes Accrued (Acct. 236)

| Description<br>(a)                      | Amount<br>(b)  |    |
|-----------------------------------------|----------------|----|
| Balance first of year                   | 0              | 1  |
| Charged water department expense        | 391,288        | 2  |
| Charged electric department expense     |                | 3  |
| Charged gas department expense          |                | 4  |
| Charged sewer department expense        | 10,507         | 5  |
| <b>Total accruals and other credits</b> | <b>401,795</b> | 6  |
| County, state and local taxes           | 374,442        | 7  |
| Social Security taxes                   | 25,772         | 8  |
| PSC Remainder Assessment                | 1,581          | 9  |
| Gross Receipts Tax                      |                | 10 |
| <b>Total payments and other debits</b>  | <b>401,795</b> | 11 |
| <b>Balance end of year</b>              | <b>0</b>       | 12 |

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

## Interest Accrued (Acct. 237)

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

| Description of Issue<br>(a)                      | Interest Accrued<br>Balance<br>First of Year<br>(b) | Interest Accrued<br>During Year<br>(c) | Interest Paid<br>During Year<br>(d) | Interest Accrued<br>Balance<br>End of Year<br>(e) |    |
|--------------------------------------------------|-----------------------------------------------------|----------------------------------------|-------------------------------------|---------------------------------------------------|----|
| <b>Bonds (221)</b>                               | 0                                                   | 0                                      | 0                                   | 0                                                 | 1  |
| 9/26/12 REVENUE BOND                             | 4,279                                               | 25,418                                 | 25,676                              | 4,021                                             | 2  |
| <b>Subtotal Bonds (221)</b>                      | <b>4,279</b>                                        | <b>25,418</b>                          | <b>25,676</b>                       | <b>4,021</b>                                      | 3  |
| <b>Advances from Municipality (223)</b>          | 0                                                   | 0                                      | 0                                   | 0                                                 | 4  |
| 1/18/05 G.O. NOTE                                | 1,192                                               | 986                                    | 1,432                               | 746                                               | 5  |
| <b>Subtotal Advances from Municipality (223)</b> | <b>1,192</b>                                        | <b>986</b>                             | <b>1,432</b>                        | <b>746</b>                                        | 6  |
| <b>Other Long-Term Debt (224)</b>                | 0                                                   | 0                                      | 0                                   | 0                                                 | 7  |
| None                                             |                                                     |                                        |                                     | 0                                                 | 8  |
| <b>Subtotal Other Long-Term Debt (224)</b>       | <b>0</b>                                            | <b>0</b>                               | <b>0</b>                            | <b>0</b>                                          | 9  |
| <b>Notes Payable (231)</b>                       | 0                                                   | 0                                      | 0                                   | 0                                                 | 10 |
| None                                             |                                                     |                                        |                                     | 0                                                 | 11 |
| <b>Subtotal Notes Payable (231)</b>              | <b>0</b>                                            | <b>0</b>                               | <b>0</b>                            | <b>0</b>                                          | 12 |
| <b>Customer Deposits (235)</b>                   | 0                                                   | 0                                      | 0                                   | 0                                                 | 13 |
| None                                             |                                                     |                                        |                                     | 0                                                 | 14 |
| <b>Subtotal Customer Deposits (235)</b>          | <b>0</b>                                            | <b>0</b>                               | <b>0</b>                            | <b>0</b>                                          | 15 |
| <b>Total</b>                                     | <b>5,471</b>                                        | <b>26,404</b>                          | <b>27,108</b>                       | <b>4,767</b>                                      | 16 |

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

## 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<br>(a)                         | Balance<br>End of Year<br>(b) |    |
|--------------------------------------------|-------------------------------|----|
| <b>Cash and Working Funds (131 )</b>       | 0                             | 1  |
| Cash                                       | 804,817                       | 2  |
| <b>Total (Acct. 131 )</b>                  | <b>804,817</b>                | 3  |
| <b>Customer Accounts Receivable (142)</b>  | 0                             | 4  |
| Water                                      | 349,298                       | 5  |
| <b>Total (Acct. 142)</b>                   | <b>349,298</b>                | 6  |
| <b>Other Accounts Receivable (143)</b>     | 0                             | 7  |
| Sewer (Non-regulated)                      |                               | 8  |
| Merchandising, jobbing and contract work   |                               | 9  |
| Other Receivables                          | 4,108                         | 10 |
| <b>Total (Acct. 143)</b>                   | <b>4,108</b>                  | 11 |
| <b>Receivables from Municipality (145)</b> | 0                             | 12 |
| Tax Roll Receivable                        | 28,359                        | 13 |
| <b>Total (Acct. 145)</b>                   | <b>28,359</b>                 | 14 |
| Pension Asset                              | 72,309                        | 15 |
| <b>Total (Acct. 174)</b>                   | <b>72,309</b>                 | 16 |
| <b>Miscellaneous Deferred Debits (186)</b> | 0                             | 17 |
| Deferred outflows related to pension       | 132,525                       | 18 |
| Deferred outflows related to WLRLI         | 1,778                         | 19 |
| <b>Total (Acct. 186)</b>                   | <b>134,303</b>                | 20 |
| <b>Accounts Payable (232 )</b>             | 0                             | 21 |
| Accounts Payable                           | 21,062                        | 22 |
| <b>Total (Acct. 232 )</b>                  | <b>21,062</b>                 | 23 |
| Compensated Absences                       | 42,138                        | 24 |
| WLRLI Liability                            | 15,855                        | 25 |
| <b>Total (Acct. 242)</b>                   | <b>57,993</b>                 | 26 |
| <b>Other Deferred Credits (253)</b>        | 0                             | 27 |
| Regulatory Liability                       | 136,709                       | 28 |
| Deferred inflows related to pension        | 143,567                       | 29 |
| Deferred inflows related to WLRLI          | 223                           | 30 |
| Regulatory Liability Pensions              | (5,191)                       | 31 |
| Regulatory liability WLRLI                 | (1,580)                       | 32 |

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

**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.

**Total (Acct. 253)****273,728**

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**Balance Sheet Detail - Other Accounts**

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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 \$5,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

Account 145 - Receivables from Municipality

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## 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<br>(a)                                              | Water<br>(b)     | Electric<br>(c) | Gas<br>(d) | Sewer<br>(e) | Total<br>(f)      |    |
|-----------------------------------------------------------------------|------------------|-----------------|------------|--------------|-------------------|----|
| <b>Add Average</b>                                                    |                  |                 |            |              |                   | 1  |
| Utility Plant in Service (101.1)                                      | 13,080,879       |                 |            |              | <b>13,080,879</b> | 2  |
| Materials and Supplies                                                | 84,171           |                 |            |              | <b>84,171</b>     | 3  |
| <b>Less Average</b>                                                   |                  |                 |            |              |                   | 4  |
| Reserve for Depreciation (111.1)                                      | 5,109,324        |                 |            |              | <b>5,109,324</b>  | 5  |
| Customer Advances for Construction                                    |                  |                 |            |              | <b>0</b>          | 6  |
| Regulatory Liability                                                  | 150,381          |                 |            |              | <b>150,381</b>    | 7  |
| <b>Average Net Rate Base</b>                                          | <b>7,905,345</b> | <b>0</b>        | <b>0</b>   | <b>0</b>     | <b>7,905,345</b>  | 8  |
| Net Operating Income                                                  | 99,547           |                 |            |              | <b>99,547</b>     | 9  |
| <b>Net Operating Income as a percent of<br/>Average Net Rate Base</b> | <b>1.26%</b>     | <b>N/A</b>      | <b>N/A</b> | <b>N/A</b>   | <b>1.26%</b>      | 10 |

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

| Description<br>(a)               | Water<br>(b)   | Electric<br>(c) | Gas<br>(d) | Sewer<br>(e) | Total<br>(f)   |   |
|----------------------------------|----------------|-----------------|------------|--------------|----------------|---|
| Balance First of Year            | 164,054        | 0               | 0          | 0            | 164,054        | 1 |
| <b>Credits During Year</b>       |                |                 |            |              | <b>0</b>       | 2 |
| None                             |                |                 |            |              | 0              | 3 |
| <b>Charges (Deductions)</b>      |                |                 |            |              | <b>0</b>       | 4 |
| Miscellaneous Amortization (425) | 27,345         |                 |            |              | 27,345         | 5 |
| <b>Balance End of Year</b>       | <b>136,709</b> | <b>0</b>        | <b>0</b>   | <b>0</b>     | <b>136,709</b> | 6 |

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

## Important Changes During the Year

**Report changes of any of the following types:**

1. Acquisitions
2. Leaseholder changes
3. Extensions of service
4. Estimated changes in revenues due to rate changes
5. Obligations incurred or assumed, excluding commercial paper
6. Formal proceedings with the Public Service Commission
7. Any additional matters

## Water Operating Revenues & Expenses

| Description<br>(a)                               | This Year<br>(b) | Last Year<br>(c) |    |
|--------------------------------------------------|------------------|------------------|----|
| <b>Operating Revenues - Sales of Water</b>       |                  |                  | 1  |
| Sales of Water (460-467)                         | 1,505,277        | 1,442,458        | 2  |
| <b>Total Sales of Water</b>                      | <b>1,505,277</b> | <b>1,442,458</b> | 3  |
| <b>Other Operating Revenues</b>                  |                  |                  | 4  |
| Forfeited Discounts (470)                        | 6,646            | 9,089            | 5  |
| Rents from Water Property (472)                  | 106,703          | 102,775          | 6  |
| Interdepartmental Rents (473)                    | 0                | 0                | 7  |
| Other Water Revenues (474)                       | 27,884           | 20,378           | 8  |
| <b>Total Other Operating Revenues</b>            | <b>141,233</b>   | <b>132,242</b>   | 9  |
| <b>Total Operating Revenues</b>                  | <b>1,646,510</b> | <b>1,574,700</b> | 10 |
| <b>Operation and Maintenance Expenses</b>        |                  |                  | 11 |
| Source of Supply Expenses (600-605)              | 0                | 0                | 12 |
| Pumping Expenses (620-625)                       | 75,479           | 73,210           | 13 |
| Water Treatment Expenses (630-635)               | 50,392           | 54,650           | 14 |
| Transmission and Distribution Expenses (640-655) | 286,614          | 260,076          | 15 |
| Customer Accounts Expenses (901-906)             | 81,026           | 79,789           | 16 |
| Sales Expenses (910)                             | 0                | 0                | 17 |
| Administrative and General Expenses (920-935)    | 299,165          | 323,542          | 18 |
| <b>Total Operation and Maintenance Expenses</b>  | <b>792,676</b>   | <b>791,267</b>   | 19 |
| <b>Other Operating Expenses</b>                  |                  |                  | 20 |
| Depreciation Expense (403)                       | 362,999          | 357,542          | 21 |
| Amortization Expense (404-407)                   |                  |                  | 22 |
| Taxes (408)                                      | 391,288          | 385,639          | 23 |
| <b>Total Other Operating Expenses</b>            | <b>754,287</b>   | <b>743,181</b>   | 24 |
| <b>Total Operating Expenses</b>                  | <b>1,546,963</b> | <b>1,534,448</b> | 25 |
| <b>NET OPERATING INCOME</b>                      | <b>99,547</b>    | <b>40,252</b>    | 26 |

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

## 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<br>(a)                                      | Average No.<br>Customer<br>(b) | Thousand of Gallons<br>of Water Sold<br>(c) | Amount<br>(d)    |    |
|---------------------------------------------------------|--------------------------------|---------------------------------------------|------------------|----|
| <b>Unmetered Sales to General Customers (460)</b>       |                                |                                             |                  | 1  |
| Residential (460.1)                                     |                                |                                             |                  | 2  |
| Commercial (460.2)                                      | 1                              | 510                                         | 648              | 3  |
| Industrial (460.3)                                      |                                |                                             |                  | 4  |
| Public Authority (460.4)                                |                                |                                             |                  | 5  |
| Multifamily Residential (460.5)                         |                                |                                             |                  | 6  |
| Irrigation (460.6)                                      |                                |                                             |                  | 7  |
| <b>Total Unmetered Sales to General Customers (460)</b> | <b>1</b>                       | <b>510</b>                                  | <b>648</b>       | 8  |
| <b>Metered Sales to General Customers (461)</b>         |                                |                                             |                  | 9  |
| Residential (461.1)                                     | 3,352                          | 116,276                                     | 705,025          | 10 |
| Commercial (461.2)                                      | 375                            | 48,550                                      | 196,844          | 11 |
| Industrial (461.3)                                      | 59                             | 22,001                                      | 70,824           | 12 |
| Public Authority (461.4)                                | 64                             | 18,357                                      | 72,509           | 13 |
| Multifamily Residential (461.5)                         | 42                             | 12,111                                      | 49,115           | 14 |
| Irrigation (461.6)                                      |                                |                                             |                  | 15 |
| <b>Total Metered Sales to General Customers (461)</b>   | <b>3,892</b>                   | <b>217,295</b>                              | <b>1,094,317</b> | 16 |
| Private Fire Protection Service (462)                   | 71                             |                                             | 35,550           | 17 |
| Public Fire Protection Service (463)                    | 1                              |                                             | 374,762          | 18 |
| Other Water Sales (465)                                 |                                |                                             |                  | 19 |
| Sales for Resale (466)                                  | 0                              | 0                                           | 0                | 20 |
| Interdepartmental Sales (467)                           |                                |                                             |                  | 21 |
| <b>Total Sales of Water</b>                             | <b>3,965</b>                   | <b>217,805</b>                              | <b>1,505,277</b> | 22 |

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

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**Sales for Resale (Acct. 466)**

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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<br>(a)                                                                                       | Amount<br>(b)  |    |
|----------------------------------------------------------------------------------------------------------|----------------|----|
| <b>Public Fire Protection Service (463)</b>                                                              |                | 1  |
| Amount billed (usually per rate schedule F-1 or Fd-1)                                                    | 374,762        | 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  |
| <b>Total Public Fire Protection Service (463)</b>                                                        | <b>374,762</b> | 5  |
| <b>Forfeited Discounts (470)</b>                                                                         |                | 6  |
| Customer late payment charges                                                                            | 6,646          | 7  |
| <b>Total Forfeited Discounts (470)</b>                                                                   | <b>6,646</b>   | 8  |
| <b>Rents from Water Property (472)</b>                                                                   |                | 9  |
| Rent of tower for cellular antennas                                                                      | 106,703        | 10 |
| <b>Total Rents from Water Property (472)</b>                                                             | <b>106,703</b> | 11 |
| <b>Interdepartmental Rents (473)</b>                                                                     |                | 12 |
| None                                                                                                     |                | 13 |
| <b>Total Interdepartmental Rents (473)</b>                                                               | <b>0</b>       | 14 |
| <b>Other Water Revenues (474)</b>                                                                        |                | 15 |
| Return on net investment in meters charged to sewer department                                           | 6,790          | 16 |
| GIS Map Revenues                                                                                         | 10             | 17 |
| Miscellaneous Charges                                                                                    | 2,901          | 18 |
| Private Hydrant Maintenance                                                                              | 8,000          | 19 |
| Scrap and other revenues                                                                                 | 3,860          | 20 |
| Special Assessment Letters for Title Companies                                                           | 2,803          | 21 |
| Turn on charges                                                                                          | 3,520          | 22 |
| <b>Total Other Water Revenues (474)</b>                                                                  | <b>27,884</b>  | 23 |

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

## 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 \$5,000.**

Private hydrant maintenance charged to customers.

## 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<br>(a)                                          | Labor<br>Expense<br>(b) | Other<br>Expense<br>(c) | Total<br>This Year<br>(d) | Last Year<br>(e) |    |
|-------------------------------------------------------------|-------------------------|-------------------------|---------------------------|------------------|----|
| <b>SOURCE OF SUPPLY EXPENSES</b>                            |                         |                         |                           |                  | 1  |
| Operation Labor (600)                                       |                         |                         | 0                         | 0                | 2  |
| Purchased Water (601)                                       |                         |                         | 0                         | 0                | 3  |
| Operation Supplies and Expenses (602)                       |                         |                         | 0                         | 0                | 4  |
| Maintenance of Water Source Plant (605)                     |                         |                         | 0                         | 0                | 5  |
| <b>Total Source of Supply Expenses</b>                      | <b>0</b>                | <b>0</b>                | <b>0</b>                  | <b>0</b>         | 6  |
| <b>PUMPING EXPENSES</b>                                     |                         |                         |                           |                  | 7  |
| Operation Labor (620)                                       |                         | 9,944                   | 9,944                     | 8,608            | 8  |
| Fuel for Power Production (621)                             |                         |                         | 0                         | 0                | 9  |
| Fuel or Power Purchased for Pumping (622)                   |                         | 47,272                  | 47,272                    | 46,837           | 10 |
| Operation Supplies and Expenses (623)                       |                         |                         | 0                         | 0                | 11 |
| Maintenance of Pumping Plant (625)                          |                         | 18,263                  | 18,263                    | 17,765           | 12 |
| <b>Total Pumping Expenses</b>                               | <b>0</b>                | <b>75,479</b>           | <b>75,479</b>             | <b>73,210</b>    | 13 |
| <b>WATER TREATMENT EXPENSES</b>                             |                         |                         |                           |                  | 14 |
| Operation Labor (630)                                       |                         | 11,445                  | 11,445                    | 13,040           | 15 |
| Chemicals (631)                                             |                         | 15,874                  | 15,874                    | 11,304           | 16 |
| Operation Supplies and Expenses (632)                       |                         | 9,047                   | 9,047                     | 20,061 *         | 17 |
| Maintenance of Water Treatment Plant (635)                  |                         | 14,026                  | 14,026                    | 10,245           | 18 |
| <b>Total Water Treatment Expenses</b>                       | <b>0</b>                | <b>50,392</b>           | <b>50,392</b>             | <b>54,650</b>    | 19 |
| <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>               |                         |                         |                           |                  | 20 |
| Operation Labor (640)                                       |                         | 61,413                  | 61,413                    | 45,392 *         | 21 |
| Operation Supplies and Expenses (641)                       |                         | 28,926                  | 28,926                    | 23,777           | 22 |
| Maintenance of Distribution Reservoirs and Standpipes (650) |                         | 10,999                  | 10,999                    | 17,067 *         | 23 |
| Maintenance of Mains (651)                                  |                         | 69,213                  | 69,213                    | 63,842           | 24 |
| Maintenance of Services (652)                               |                         | 72,030                  | 72,030                    | 46,733 *         | 25 |
| Maintenance of Meters (653)                                 |                         | 24,350                  | 24,350                    | 24,056           | 26 |
| Maintenance of Hydrants (654)                               |                         | 10,833                  | 10,833                    | 24,739 *         | 27 |
| Maintenance of Other Plant (655)                            |                         | 8,850                   | 8,850                     | 14,470 *         | 28 |
| <b>Total Transmission and Distribution Expenses</b>         | <b>0</b>                | <b>286,614</b>          | <b>286,614</b>            | <b>260,076</b>   | 29 |
| <b>CUSTOMER ACCOUNTS EXPENSES</b>                           |                         |                         |                           |                  | 30 |
| Meter Reading Labor (901)                                   |                         | 4,715                   | 4,715                     | 9,019            | 31 |
| Accounting and Collecting Labor (902)                       |                         | 71,444                  | 71,444                    | 65,207           | 32 |
| Supplies and Expenses (903)                                 |                         | 4,867                   | 4,867                     | 5,563            | 33 |
| Uncollectible Accounts (904)                                |                         |                         | 0                         | 0                | 34 |
| Customer Service and Informational Expenses (906)           |                         |                         | 0                         | 0                | 35 |
| <b>Total Customer Accounts Expenses</b>                     | <b>0</b>                | <b>81,026</b>           | <b>81,026</b>             | <b>79,789</b>    | 36 |
| <b>SALES EXPENSES</b>                                       |                         |                         |                           |                  | 37 |
| Sales Expenses (910)                                        |                         |                         | 0                         | 0                | 38 |
| <b>Total Sales Expenses</b>                                 | <b>0</b>                | <b>0</b>                | <b>0</b>                  | <b>0</b>         | 39 |
| <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>                  |                         |                         |                           |                  | 40 |
| Administrative and General Salaries (920)                   |                         | 50,704                  | 50,704                    | 61,426           | 41 |

## 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<br>(a)                                | Labor<br>Expense<br>(b) | Other<br>Expense<br>(c) | Total<br>This Year<br>(d) | Last Year<br>(e) |    |
|---------------------------------------------------|-------------------------|-------------------------|---------------------------|------------------|----|
| Office Supplies and Expenses (921)                |                         | 73,486                  | 73,486                    | 68,884           | 42 |
| Administrative Expenses Transferred--Credit (922) |                         |                         | 0                         | 0                | 43 |
| Outside Services Employed (923)                   |                         | 15,659                  | 15,659                    | 16,863           | 44 |
| Property Insurance (924)                          |                         | 10,924                  | 10,924                    | 11,736           | 45 |
| Injuries and Damages (925)                        |                         | 11,418                  | 11,418                    | 12,357           | 46 |
| Employee Pensions and Benefits (926)              |                         | 118,744                 | 118,744                   | 137,727          | 47 |
| Regulatory Commission Expenses (928)              |                         | 125                     | 125                       | 509              | 48 |
| Miscellaneous General Expenses (930)              |                         | 4,914                   | 4,914                     | 6,670            | 49 |
| Transportation Expenses (933)                     |                         | 10,715                  | 10,715                    | 7,370            | 50 |
| Maintenance of General Plant (935)                |                         | 2,476                   | 2,476                     | 0                | 51 |
| <b>Total Administrative and General Expenses</b>  | <b>0</b>                | <b>299,165</b>          | <b>299,165</b>            | <b>323,542</b>   | 52 |
| <b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>   | <b>0</b>                | <b>792,676</b>          | <b>792,676</b>            | <b>791,267</b>   | 53 |

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

## 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 25% and \$5,000 higher or lower than the Last Year amount.**

- (632) Consistent with years prior to 2017, purchased more hydrite chemicals in 2017 increasing supplies expense.
- (640) In prior year, charged more labor to maintenance projects undertaken as result of analysis of needs done by new Utility superintendent. 2018 is consistent with years prior to 2017.
- (650) Maintenance needs increased in 2017 due to analysis of needs; 2018 is consistent to years prior to 2017.
- (652) Multiple repairs of services due to damages from construction and utility companies.
- (654) Increased hydrant maintenance work in 2017 and less in 2018.
- (655) In 2017 there were increased expenses due to analysis of maintenance projects to be completed.

## Taxes (Acct. 408 - Water)

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

| Description of Tax<br>(a)                                                   | This Year<br>(b) | Last Year<br>(c) |          |
|-----------------------------------------------------------------------------|------------------|------------------|----------|
| Property Tax Equivalent                                                     | 374,442          | 363,612          | 1        |
| Less: Local and School Tax Equivalent on Meters Charged to Sewer Department | 10,507           | 9,716            | 2        |
| <b>Net Property Tax Equivalent</b>                                          | <b>363,935</b>   | <b>353,896</b>   | <b>3</b> |
| Social Security                                                             | 25,772           | 30,302           | 4        |
| PSC Remainder Assessment                                                    | 1,581            | 1,441            | 5        |
| <b>Total Tax Expense</b>                                                    | <b>391,288</b>   | <b>385,639</b>   | <b>6</b> |

## 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: LINCOLN(1)

#### SUMMARY OF TAX RATES

|                               |              |                  |
|-------------------------------|--------------|------------------|
| 1. State Tax Rate             | mills        | 0.000000         |
| 2. County Tax Rate            | mills        | 5.941335         |
| 3. Local Tax Rate             | mills        | 15.658341        |
| 4. School Tax Rate            | mills        | 9.168142         |
| 5. Vocational School Tax Rate | mills        | 1.302842         |
| 6. Other Tax Rate - Local     | mills        | 0.000000         |
| 7. Other Tax Rate - Non-Local | mills        | 0.000000         |
| <b>8. Total Tax Rate</b>      | <b>mills</b> | <b>32.070660</b> |
| 9. Less: State Credit         | mills        | 1.555195         |
| <b>11. Net Tax Rate</b>       | <b>mills</b> | <b>30.515465</b> |

#### PROPERTY TAX EQUIVALENT CALCULATION

|                                                   |           |                   |
|---------------------------------------------------|-----------|-------------------|
| <b>12. Local Tax Rate</b>                         | mills     | <b>15.658341</b>  |
| <b>13. Combined School Tax Rate</b>               | mills     | <b>10.470984</b>  |
| <b>14. Other Tax Rate - Local</b>                 | mills     | <b>0.000000</b>   |
| <b>15. Total Local &amp; School Tax Rate</b>      | mills     | <b>26.129325</b>  |
| <b>16. Total Tax Rate</b>                         | mills     | <b>32.070660</b>  |
| <b>17. Ratio of Local and School Tax to Total</b> | dec.      | <b>0.814742</b>   |
| <b>18. Total Tax Net of State Credit</b>          | mills     | <b>30.515465</b>  |
| <b>19. Net Local and School Tax Rate</b>          | mills     | <b>24.862242</b>  |
| 20. Utility Plant, Jan 1                          | \$        | 15,464,049        |
| 21. Materials & Supplies                          | \$        | 78,859            |
| <b>22. Subtotal</b>                               | <b>\$</b> | <b>15,542,908</b> |
| 23. Less: Plant Outside Limits                    | \$        | 0                 |
| <b>24. Taxable Assets</b>                         | <b>\$</b> | <b>15,542,908</b> |
| 25. Assessment Ratio                              | dec.      | 0.968974          |
| <b>26. Assessed Value</b>                         | <b>\$</b> | <b>15,060,674</b> |
| <b>27. Net Local and School Tax Rate</b>          | mills     | <b>24.862242</b>  |
| <b>28. Tax Equiv. Computed for Current Year</b>   | <b>\$</b> | <b>374,442</b>    |

### PROPERTY TAX EQUIVALENT - TOTAL

#### PROPERTY TAX EQUIVALENT CALCULATION

|                                                                                          |           |                   |
|------------------------------------------------------------------------------------------|-----------|-------------------|
| 1. Utility Plant, Jan 1                                                                  | \$        | 15,464,049        |
| 2. Materials & Supplies                                                                  | \$        | 78,859            |
| <b>3. Subtotal</b>                                                                       | <b>\$</b> | <b>15,542,908</b> |
| 4. Less: Plant Outside Limits                                                            | \$        | 0                 |
| <b>5. Taxable Assets</b>                                                                 | <b>\$</b> | <b>15,542,908</b> |
| <b>6. Assessed Value</b>                                                                 | <b>\$</b> | <b>15,060,674</b> |
| <b>7. Tax Equiv. Computed for Current Year</b>                                           | <b>\$</b> | <b>374,442</b>    |
| 8. Tax Equivalent per 1994 PSC Report                                                    | \$        | 56,160            |
| 9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes) | \$        |                   |
| <b>10. Tax Equivalent for Current Year (see notes)</b>                                   | <b>\$</b> | <b>374,442</b>    |

## 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<br>(a)                                | Balance<br>First of Year<br>(b) | Additions<br>During Year<br>(c) | Retirements<br>During Year<br>(d) | Adjustments<br>Increase or<br>(Decrease)<br>(e) | Balance<br>End of Year<br>(f) |    |
|------------------------------------------------|---------------------------------|---------------------------------|-----------------------------------|-------------------------------------------------|-------------------------------|----|
| <b>INTANGIBLE PLANT</b>                        |                                 |                                 |                                   |                                                 |                               | 1  |
| Organization (301)                             | 0                               |                                 |                                   |                                                 | 0                             | 2  |
| Franchises and Consents (302)                  | 0                               |                                 |                                   |                                                 | 0                             | 3  |
| Miscellaneous Intangible Plant (303)           | 0                               |                                 |                                   |                                                 | 0                             | 4  |
| <b>Total Intangible Plant</b>                  | <b>0</b>                        | <b>0</b>                        | <b>0</b>                          | <b>0</b>                                        | <b>0</b>                      | 5  |
| <b>SOURCE OF SUPPLY PLANT</b>                  |                                 |                                 |                                   |                                                 |                               | 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)                        | 332,012                         |                                 |                                   |                                                 | 332,012                       | 11 |
| Supply Mains (316)                             | 0                               |                                 |                                   |                                                 | 0                             | 12 |
| Other Water Source Plant (317)                 | 0                               |                                 |                                   |                                                 | 0                             | 13 |
| <b>Total Source of Supply Plant</b>            | <b>332,012</b>                  | <b>0</b>                        | <b>0</b>                          | <b>0</b>                                        | <b>332,012</b>                | 14 |
| <b>PUMPING PLANT</b>                           |                                 |                                 |                                   |                                                 |                               | 15 |
| Land and Land Rights (320)                     | 14,856                          |                                 |                                   |                                                 | 14,856                        | 16 |
| Structures and Improvements (321)              | 161,022                         | 23,486                          |                                   |                                                 | 184,508                       | 17 |
| Other Power Production Equipment (323)         | 0                               |                                 |                                   |                                                 | 0                             | 18 |
| Electric Pumping Equipment (325)               | 175,522                         | 15,763                          |                                   |                                                 | 191,285                       | 19 |
| Diesel Pumping Equipment (326)                 | 0                               |                                 |                                   |                                                 | 0                             | 20 |
| Other Pumping Equipment (328)                  | 17,069                          |                                 |                                   |                                                 | 17,069                        | 21 |
| <b>Total Pumping Plant</b>                     | <b>368,469</b>                  | <b>39,249</b>                   | <b>0</b>                          | <b>0</b>                                        | <b>407,718</b>                | 22 |
| <b>WATER TREATMENT PLANT</b>                   |                                 |                                 |                                   |                                                 |                               | 23 |
| Land and Land Rights (330)                     | 0                               |                                 |                                   |                                                 | 0                             | 24 |
| Structures and Improvements (331)              | 821                             |                                 |                                   |                                                 | 821                           | 25 |
| Sand or Other Media Filtration Equipment (332) | 1,355,668                       |                                 |                                   |                                                 | 1,355,668                     | 26 |
| Membrane Filtration Equipment (333)            | 0                               |                                 |                                   |                                                 | 0                             | 27 |
| Other Water Treatment Equipment (334)          | 0                               |                                 |                                   |                                                 | 0                             | 28 |
| <b>Total Water Treatment Plant</b>             | <b>1,356,489</b>                | <b>0</b>                        | <b>0</b>                          | <b>0</b>                                        | <b>1,356,489</b>              | 29 |
| <b>TRANSMISSION AND DISTRIBUTION PLANT</b>     |                                 |                                 |                                   |                                                 |                               | 30 |
| Land and Land Rights (340)                     | 20,465                          |                                 |                                   |                                                 | 20,465                        | 31 |
| Structures and Improvements (341)              | 4,251                           |                                 |                                   |                                                 | 4,251                         | 32 |
| Distribution Reservoirs and Standpipes (342)   | 335,948                         |                                 |                                   |                                                 | 335,948                       | 33 |
| Transmission and Distribution Mains (343)      | 7,016,395                       | 188,957                         | 5,601                             |                                                 | 7,199,751                     | 34 |
| Services (345)                                 | 518,456                         | 22,550                          | 371                               |                                                 | 540,635                       | 35 |
| Meters (346)                                   | 872,256                         | 119,399                         | 41,440                            |                                                 | 950,215                       | 36 |
| Hydrants (348)                                 | 724,522                         | 19,805                          |                                   |                                                 | 744,327                       | 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<br>(a)                                           | Balance<br>First of Year<br>(b) | Additions<br>During Year<br>(c) | Retirements<br>During Year<br>(d) | Adjustments<br>Increase or<br>(Decrease)<br>(e) | Balance<br>End of Year<br>(f) |    |
|-----------------------------------------------------------|---------------------------------|---------------------------------|-----------------------------------|-------------------------------------------------|-------------------------------|----|
| Other Transmission and Distribution Plant (349)           | 0                               | 10,286                          |                                   |                                                 | 10,286                        | 38 |
| <b>Total Transmission and Distribution Plant</b>          | <b>9,492,293</b>                | <b>360,997</b>                  | <b>47,412</b>                     | <b>0</b>                                        | <b>9,805,878</b>              | 39 |
| <b>GENERAL PLANT</b>                                      |                                 |                                 |                                   |                                                 |                               | 40 |
| Land and Land Rights (389)                                | 0                               |                                 |                                   |                                                 | 0                             | 41 |
| Structures and Improvements (390)                         | 574,856                         |                                 |                                   |                                                 | 574,856                       | 42 |
| Office Furniture and Equipment (391)                      | 57,853                          |                                 |                                   |                                                 | 57,853                        | 43 |
| Computer Equipment (391.1)                                | 324,239                         | 17,338                          |                                   |                                                 | 341,577                       | 44 |
| Transportation Equipment (392)                            | 175,449                         | 10,416                          |                                   |                                                 | 185,865                       | 45 |
| Stores Equipment (393)                                    | 1,413                           |                                 |                                   |                                                 | 1,413                         | 46 |
| Tools, Shop and Garage Equipment (394)                    | 46,435                          |                                 |                                   |                                                 | 46,435                        | 47 |
| Laboratory Equipment (395)                                | 1,420                           |                                 |                                   |                                                 | 1,420                         | 48 |
| Power Operated Equipment (396)                            | 20,609                          |                                 |                                   |                                                 | 20,609                        | 49 |
| Communication Equipment (397)                             | 0                               |                                 |                                   |                                                 | 0                             | 50 |
| SCADA Equipment (397.1)                                   | 66,702                          | 107,431                         |                                   |                                                 | 174,133                       | 51 |
| Miscellaneous Equipment (398)                             | 18,631                          |                                 |                                   |                                                 | 18,631                        | 52 |
| <b>Total General Plant</b>                                | <b>1,287,607</b>                | <b>135,185</b>                  | <b>0</b>                          | <b>0</b>                                        | <b>1,422,792</b>              | 53 |
| <b>Total utility plant in service directly assignable</b> | <b>12,836,870</b>               | <b>535,431</b>                  | <b>47,412</b>                     | <b>0</b>                                        | <b>13,324,889</b>             | 54 |
| Common Utility Plant Allocated to Water Department        | 0                               |                                 |                                   |                                                 | 0                             | 55 |
| <b>TOTAL UTILITY PLANT IN SERVICE</b>                     | <b>12,836,870</b>               | <b>535,431</b>                  | <b>47,412</b>                     | <b>0</b>                                        | <b>13,324,889</b>             | 56 |

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

## 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 \$50,000, please explain. If applicable, provide construction authorization.**

(397.1) Completed geographical information systems project and allocated costs from WIP to equipment.

## 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<br>(a)                                | Balance<br>First of Year<br>(b) | Additions<br>During Year<br>(c) | Retirements<br>During Year<br>(d) | Adjustments<br>Increase or<br>(Decrease)<br>(e) | Balance<br>End of Year<br>(f) |    |
|------------------------------------------------|---------------------------------|---------------------------------|-----------------------------------|-------------------------------------------------|-------------------------------|----|
| <b>INTANGIBLE PLANT</b>                        |                                 |                                 |                                   |                                                 |                               | 1  |
| Organization (301)                             | 0                               |                                 |                                   |                                                 | 0                             | 2  |
| Franchises and Consents (302)                  | 0                               |                                 |                                   |                                                 | 0                             | 3  |
| Miscellaneous Intangible Plant (303)           | 0                               |                                 |                                   |                                                 | 0                             | 4  |
| <b>Total Intangible Plant</b>                  | <b>0</b>                        | <b>0</b>                        | <b>0</b>                          | <b>0</b>                                        | <b>0</b>                      | 5  |
| <b>SOURCE OF SUPPLY PLANT</b>                  |                                 |                                 |                                   |                                                 |                               | 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 |
| <b>Total Source of Supply Plant</b>            | <b>0</b>                        | <b>0</b>                        | <b>0</b>                          | <b>0</b>                                        | <b>0</b>                      | 14 |
| <b>PUMPING PLANT</b>                           |                                 |                                 |                                   |                                                 |                               | 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 |
| <b>Total Pumping Plant</b>                     | <b>0</b>                        | <b>0</b>                        | <b>0</b>                          | <b>0</b>                                        | <b>0</b>                      | 22 |
| <b>WATER TREATMENT PLANT</b>                   |                                 |                                 |                                   |                                                 |                               | 23 |
| Land and Land Rights (330)                     | 0                               |                                 |                                   |                                                 | 0                             | 24 |
| Structures and Improvements (331)              | 0                               |                                 |                                   |                                                 | 0                             | 25 |
| Sand or Other Media Filtration Equipment (332) | 235,552                         |                                 |                                   |                                                 | 235,552                       | 26 |
| Membrane Filtration Equipment (333)            | 0                               |                                 |                                   |                                                 | 0                             | 27 |
| Other Water Treatment Equipment (334)          | 0                               |                                 |                                   |                                                 | 0                             | 28 |
| <b>Total Water Treatment Plant</b>             | <b>235,552</b>                  | <b>0</b>                        | <b>0</b>                          | <b>0</b>                                        | <b>235,552</b>                | 29 |
| <b>TRANSMISSION AND DISTRIBUTION PLANT</b>     |                                 |                                 |                                   |                                                 |                               | 30 |
| Land and Land Rights (340)                     | 0                               |                                 |                                   |                                                 | 0                             | 31 |
| Structures and Improvements (341)              | 0                               |                                 |                                   |                                                 | 0                             | 32 |
| Distribution Reservoirs and Standpipes (342)   | 1,105                           |                                 |                                   |                                                 | 1,105                         | 33 |
| Transmission and Distribution Mains (343)      | 1,601,621                       |                                 | 1,279                             |                                                 | 1,600,342                     | 34 |
| Services (345)                                 | 669,685                         | 0                               | 479                               |                                                 | 669,206                       | 35 |
| Meters (346)                                   | 0                               |                                 |                                   |                                                 | 0                             | 36 |
| Hydrants (348)                                 | 38,770                          |                                 |                                   |                                                 | 38,770                        | 37 |

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

## 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<br>(a)                                           | Balance<br>First of Year<br>(b) | Additions<br>During Year<br>(c) | Retirements<br>During Year<br>(d) | Adjustments<br>Increase or<br>(Decrease)<br>(e) | Balance<br>End of Year<br>(f) |    |
|-----------------------------------------------------------|---------------------------------|---------------------------------|-----------------------------------|-------------------------------------------------|-------------------------------|----|
| Other Transmission and Distribution Plant (349)           | 0                               |                                 |                                   |                                                 | 0                             | 38 |
| <b>Total Transmission and Distribution Plant</b>          | <b>2,311,181</b>                | <b>0</b>                        | <b>1,758</b>                      | <b>0</b>                                        | <b>2,309,423</b>              | 39 |
| <b>GENERAL PLANT</b>                                      |                                 |                                 |                                   |                                                 |                               | 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 |
| <b>Total General Plant</b>                                | <b>0</b>                        | <b>0</b>                        | <b>0</b>                          | <b>0</b>                                        | <b>0</b>                      | 53 |
| <b>Total utility plant in service directly assignable</b> | <b>2,546,733</b>                | <b>0</b>                        | <b>1,758</b>                      | <b>0</b>                                        | <b>2,544,975</b>              | 54 |
| Common Utility Plant Allocated to Water Department        | 0                               |                                 |                                   |                                                 | 0                             | 55 |
| <b>TOTAL UTILITY PLANT IN SERVICE</b>                     | <b>2,546,733</b>                | <b>0</b>                        | <b>1,758</b>                      | <b>0</b>                                        | <b>2,544,975</b>              | 56 |

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## 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<br>(a) | Feet of Main    |                  |                  |                  |                  |                  |                  |                  |                  |                  | Total<br>(l)   |   |
|------------------|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|---|
|                  | pre-1900<br>(b) | 1901-1920<br>(c) | 1920-1940<br>(d) | 1941-1960<br>(e) | 1961-1970<br>(f) | 1971-1980<br>(g) | 1981-1990<br>(h) | 1991-2000<br>(i) | 2001-2010<br>(j) | 2011-2020<br>(k) |                |   |
| 1.500            |                 |                  |                  |                  |                  |                  | 263              | 171              |                  |                  | 434            | 1 |
| 2.000            | 1,208           | 934              | 1,552            | 4,862            | 1,355            | 216              | 775              | 217              | 286              | 38               | 11,443         | 2 |
| 4.000            | 113             |                  |                  |                  | 3                | 10               |                  |                  |                  |                  | 126            | 3 |
| 6.000            | 3,196           | 6,532            | 3,772            | 31,979           | 19,765           | 29,926           | 19,062           | 24,068           | 13,812           | 8,336            | 160,448        | 4 |
| 8.000            |                 | 3                | 844              | 9,586            | 11,029           | 11,723           | 12,815           | 27,316           | 20,416           | 5,027            | 98,759         | 5 |
| 10.000           |                 |                  |                  | 4,017            | 21,653           | 8,211            | 4,176            | 8,100            | 218              | 3,140            | 49,515         | 6 |
| 12.000           |                 |                  | 37               | 7,536            | 4,464            | 19,318           | 15,665           | 20,391           | 4,334            | 5,734            | 77,479         | 7 |
| 16.000           |                 |                  |                  |                  |                  |                  | 5,774            |                  |                  |                  | 5,774          | 8 |
| <b>Total</b>     | <b>4,517</b>    | <b>7,469</b>     | <b>6,205</b>     | <b>57,980</b>    | <b>58,269</b>    | <b>69,404</b>    | <b>58,530</b>    | <b>80,263</b>    | <b>39,066</b>    | <b>22,275</b>    | <b>403,978</b> | 9 |

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:  
**Current data in GIS system.**

## 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<br>(a) | Sources of Water Supply (000's gal) |                      |                       |                      |                            |                      | Total Gallons         |
|--------------|-------------------------------------|----------------------|-----------------------|----------------------|----------------------------|----------------------|-----------------------|
|              | Raw Water Withdrawn                 |                      | Finished Water Pumped |                      | Purchased Water (Imported) |                      | Entering Distribution |
|              | Ground Water<br>(b)                 | Surface Water<br>(c) | Ground Water<br>(d)   | Surface Water<br>(e) | Ground Water<br>(f)        | Surface Water<br>(g) | System<br>(h)         |
| January      | 27,666                              |                      | 27,281                |                      |                            |                      | 27,281                |
| February     | 24,233                              |                      | 23,947                |                      |                            |                      | 23,947                |
| March        | 26,210                              |                      | 25,878                |                      |                            |                      | 25,878                |
| April        | 22,792                              |                      | 22,484                |                      |                            |                      | 22,484                |
| May          | 25,223                              |                      | 24,945                |                      |                            |                      | 24,945                |
| June         | 24,442                              |                      | 24,164                |                      |                            |                      | 24,164                |
| July         | 23,958                              |                      | 23,680                |                      |                            |                      | 23,680                |
| August       | 22,589                              |                      | 22,256                |                      |                            |                      | 22,256                |
| September    | 22,698                              |                      | 22,405                |                      |                            |                      | 22,405                |
| October      | 21,784                              |                      | 21,442                |                      |                            |                      | 21,442                |
| November     | 21,236                              |                      | 20,894                |                      |                            |                      | 20,894                |
| December     | 21,362                              |                      | 21,045                |                      |                            |                      | 21,045                |
| <b>TOTAL</b> | <b>284,193</b>                      | <b>0</b>             | <b>280,421</b>        | <b>0</b>             | <b>0</b>                   | <b>0</b>             | <b>280,421</b>        |

Attachment: Merrill PSC 2018 (4113 : Review of 2018 PSC Annual Report)

## 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<br>(a)                                                                                   | Value<br>(b)   |
|------------------------------------------------------------------------------------------------------|----------------|
| <b>WATER AUDIT STATISTICS</b>                                                                        |                |
| Finished Water pumped or purchased (000s)                                                            | 280,421        |
| Less: Gallons (000s) sold to wholesale customers (exported water)                                    | 0              |
| <b>Subtotal: Net gallons (000s) entering distribution system</b>                                     | <b>280,421</b> |
| Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption                        | 217,805        |
| <b>Gallons (000s) of Non-Revenue Water</b>                                                           | <b>62,616</b>  |
| Gallons (000s) of unbilled-metered (including customer use to prevent freezing)                      | 2,832          |
| Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)                 | 7,251          |
| <b>Subtotal: Unbilled Authorized Consumption</b>                                                     | <b>10,083</b>  |
| <b>Total Water Loss</b>                                                                              | <b>52,533</b>  |
| Gallons (000s) estimated due to theft, data, and billing errors (default)                            | 0              |
| Gallons (000s) estimated due to customer meter under-registration                                    | 0              |
| <b>Subtotal Apparent Losses</b>                                                                      | <b>0</b>       |
| Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)              | 4,014          |
| Gallons (000s) estimated due to unreported and background leakage                                    | 48,519         |
| <b>Subtotal Real Losses (leakage)</b>                                                                | <b>52,533</b>  |
| Non-Revenue Water as percentage of net water supplied                                                | 22%            |
| Total Water Loss as percentage of net water supplied                                                 | 19%            |
| <b>OTHER STATISTICS</b>                                                                              |                |
| Maximum gallons (000s) pumped by all methods in any one day during reporting year                    | 1,265          |
| Date of maximum                                                                                      | 10/01/2018     |
| Cause of maximum                                                                                     |                |
| Flushing hydrants                                                                                    |                |
| Minimum gallons (000s) pumped by all methods in any one day during reporting year                    | 449            |
| Date of minimum                                                                                      | 11/03/2018     |
| Total KWH used by the utility (including pumping, treatment facilities and other utility operations) | 339,775        |
| 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                                                             | 6              |
| Number of service breaks repaired this year                                                          | 8              |

## 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                       | SB773           | 116              | 16                           | 67,282                      | Yes             | 1 |
| Well 3                       | BG205           | 79               | 16                           | 35,710                      | Yes             | 2 |
| Well 4                       | BG206           | 125              | 16                           | 355,310                     | Yes             | 3 |
| Well 5                       | BG207           | 120              | 20                           | 588,877                     | Yes             | 4 |
|                              |                 |                  |                              | <b>1,047,179</b>            |                 | 5 |

## Sources of Water Supply - Intake Information

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

## Pumping & Power Equipment

| Identification<br>(a) | Location<br>(b)       | Pump                      |                               |                          |             |                                    | Pump Motor or Standby Engine |             |                        |
|-----------------------|-----------------------|---------------------------|-------------------------------|--------------------------|-------------|------------------------------------|------------------------------|-------------|------------------------|
|                       |                       | Primary<br>Purpose<br>(c) | Primary<br>Destination<br>(d) | Year<br>Installed<br>(e) | Type<br>(f) | Actual<br>Capacity<br>(gpm)<br>(g) | Year<br>Installed<br>(j)     | Type<br>(k) | Horse-<br>power<br>(l) |
| 1                     | Memorial & Sturdevent | Standby                   | Treatment                     | 2012                     | Other       | 1                                  | 2012                         | Diesel      | 200                    |
| 2                     | Memorial & Sturdevent | Primary                   | Treatment                     | 2012                     | Submersible | 635                                | 2012                         | Electric    | 50                     |
| 3                     | Oregon & Water        | Primary                   | Distribution                  | 1997                     | Centrifugal | 403                                | 1997                         | Electric    | 25                     |
| 4                     | East Main & Pearl     | Standby                   | Treatment                     | 1960                     | Other       | 1                                  | 1960                         | Natural Gas | 50                     |
| 5                     | East Main & Pearl     | Primary                   | Treatment                     | 1960                     | Centrifugal | 1,200                              | 1991                         | Electric    | 100                    |
| 6                     | Thielmann & Gem       | Primary                   | Treatment                     | 1975                     | Centrifugal | 1,853                              | 1975                         | Electric    | 150                    |
| 7                     | Thielmann & Gem       | Standby                   | Treatment                     | 2012                     | Other       | 1                                  | 2012                         | Diesel      | 150                    |
| 8                     | South Center Booster  | Booster                   | Distribution                  | 1996                     | Centrifugal | 310                                | 1996                         | Natural Gas | 50                     |

## 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<br>(a) | Facility ID<br>Site Code<br>(b) | Year<br>Constructed<br>(c) | Type<br>(d)   | Primary<br>Material<br>(e) | Elevation<br>Difference<br>in Feet<br>(f) | Total<br>Capacity<br>In Gallons<br>(g) |   |
|----------------------|---------------------------------|----------------------------|---------------|----------------------------|-------------------------------------------|----------------------------------------|---|
| East Street Tower    | A                               | 1947                       | Elevated Tank | Steel                      | 165                                       | 200,000                                | 1 |
| Taylor Street Tower  | B                               | 1979                       | Elevated Tank | Steel                      | 175                                       | 200,000                                | 2 |

## 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<br>(a) | Year Constructed<br>(b) | Rated Capacity<br>(mgd)<br>(c) | Disinfection<br>(d)                                                                                                                                                                                                                             | Additional Treatment<br>(e)                                                                                                                                                                                                                                                                                                                                                                                                                  | Fluoridated<br>(f) | Point of Application<br>(g) | Notes<br>(h) |
|-------------------------|-------------------------|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------------|--------------|
| A                       | 1948                    | 0                              | <input type="checkbox"/> Ultraviolet Light<br><input checked="" type="checkbox"/> Liquid Chlorine<br><input type="checkbox"/> Gas Chlorine<br><input type="checkbox"/> Ozone<br><input type="checkbox"/> Other<br><input type="checkbox"/> None | <input type="checkbox"/> Flocculation/Sedimentation<br><input type="checkbox"/> Sand Filtration<br><input type="checkbox"/> Activated Carbon Filtration<br><input type="checkbox"/> Membrane Filtration<br><input type="checkbox"/> Iron Exchange<br><input type="checkbox"/> Iron/Manganese<br><input type="checkbox"/> Nutrient Removal<br><input type="checkbox"/> Radium Removal<br><input checked="" type="checkbox"/> Other            | Yes                | Wellhouse                   |              |
| B                       | 2012                    | 2                              | <input type="checkbox"/> Ultraviolet Light<br><input checked="" type="checkbox"/> Liquid Chlorine<br><input type="checkbox"/> Gas Chlorine<br><input type="checkbox"/> Ozone<br><input type="checkbox"/> Other<br><input type="checkbox"/> None | <input type="checkbox"/> Flocculation/Sedimentation<br><input type="checkbox"/> Sand Filtration<br><input type="checkbox"/> Activated Carbon Filtration<br><input type="checkbox"/> Membrane Filtration<br><input type="checkbox"/> Iron Exchange<br><input checked="" type="checkbox"/> Iron/Manganese<br><input type="checkbox"/> Nutrient Removal<br><input type="checkbox"/> Radium Removal<br><input checked="" type="checkbox"/> Other | Yes                | Treatment Plant             |              |

## 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<br>(a)             | Main<br>Function<br>(b) | Diameter<br>(inches)<br>(c) | Number of Feet       |                             |                               |                                                 | End of Year<br>(h) |    |
|----------------------------------|-------------------------|-----------------------------|----------------------|-----------------------------|-------------------------------|-------------------------------------------------|--------------------|----|
|                                  |                         |                             | First of Year<br>(d) | Added<br>During Year<br>(e) | Retired<br>During Year<br>(f) | Adjustments<br>Increase or<br>(Decrease)<br>(g) |                    |    |
| Other Metal                      | Distribution            | 1 1/2                       | 434                  |                             |                               |                                                 | 434                | 1  |
| Other Metal                      | Distribution            | 2                           | 12,131               |                             | 688                           |                                                 | 11,443             | 2  |
| Other Metal                      | Distribution            | 4                           | 126                  |                             |                               |                                                 | 126                | 3  |
| Other Metal                      | Distribution            | 6                           | 159,428              | 710                         |                               |                                                 | 160,138            | 4  |
| Other Plastic                    | Distribution            | 6                           | 310                  |                             |                               |                                                 | 310                | 5  |
| Other Metal                      | Distribution            | 8                           | 95,870               | 1,289                       |                               |                                                 | 97,159             | 6  |
| Other Plastic                    | Distribution            | 8                           | 1,600                |                             |                               |                                                 | 1,600              | 7  |
| Other Metal                      | Distribution            | 10                          | 48,715               | 800                         |                               |                                                 | 49,515             | 8  |
| Other Metal                      | Distribution            | 12                          | 74,742               |                             |                               |                                                 | 74,742             | 9  |
| Other Metal                      | Transmission            | 12                          | 2,056                |                             |                               |                                                 | 2,056              | 10 |
| Other Plastic                    | Distribution            | 12                          | 681                  |                             |                               |                                                 | 681                | 11 |
| Other Metal                      | Distribution            | 16                          | 5,774                |                             |                               |                                                 | 5,774              | 12 |
| <b>Total Within Municipality</b> |                         |                             | <b>401,867</b>       | <b>2,799</b>                | <b>688</b>                    |                                                 | <b>403,978</b>     | 13 |
| <b>Total Utility</b>             |                         |                             | <b>401,867</b>       | <b>2,799</b>                | <b>688</b>                    |                                                 | <b>403,978</b>     | 14 |

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## 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.**

Financed through utility operations and Tax Incremental District projects.

## 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<br>(a) | Diameter<br>(inches)<br>(b) | First of Year<br>(c) | Added<br>During Year<br>(d) | Removed or<br>Permanently<br>Disconnected<br>During Year<br>(e) | Adjustments<br>Increase or<br>(Decrease)<br>(f) | End of Year<br>(g) | NOT<br>in Use at<br>End of Year<br>(h) |           |
|----------------------|-----------------------------|----------------------|-----------------------------|-----------------------------------------------------------------|-------------------------------------------------|--------------------|----------------------------------------|-----------|
| Lead                 | 0.750                       | 25                   |                             | 1                                                               |                                                 | 24                 | 8                                      | 1         |
| Other Metal          | 0.750                       | 2,601                |                             |                                                                 |                                                 | 2,601              | 70                                     | 2         |
| Lead                 | 1.000                       | 4                    |                             |                                                                 |                                                 | 4                  | 1                                      | 3         |
| Other Metal          | 1.000                       | 1,134                | 3                           | 1                                                               |                                                 | 1,136              | 103                                    | 4         |
| Other Plastic        | 1.000                       | 2                    |                             |                                                                 |                                                 | 2                  |                                        | 5         |
| Other Metal          | 1.250                       | 15                   |                             |                                                                 |                                                 | 15                 | 2                                      | 6         |
| Other Metal          | 1.500                       | 102                  | 4                           |                                                                 |                                                 | 106                | 13                                     | 7         |
| Other Metal          | 2.000                       | 93                   | 3                           |                                                                 |                                                 | 96                 | 9                                      | 8         |
| Other Plastic        | 2.000                       | 6                    | 1                           |                                                                 |                                                 | 7                  |                                        | 9         |
| Other Metal          | 3.000                       | 4                    |                             |                                                                 |                                                 | 4                  |                                        | 10        |
| Other Metal          | 4.000                       | 29                   |                             |                                                                 |                                                 | 29                 | 3                                      | 11        |
| Other Plastic        | 4.000                       | 2                    |                             |                                                                 |                                                 | 2                  |                                        | 12        |
| Other Metal          | 6.000                       | 34                   | 2                           |                                                                 |                                                 | 36                 | 2                                      | 13        |
| Other Plastic        | 6.000                       | 4                    |                             |                                                                 |                                                 | 4                  |                                        | 14        |
| Other Metal          | 8.000                       | 53                   | 2                           |                                                                 |                                                 | 55                 | 16                                     | 15        |
| Other Metal          | 10.000                      | 5                    |                             |                                                                 |                                                 | 5                  |                                        | 16        |
| Other Metal          | 12.000                      | 1                    |                             |                                                                 |                                                 | 1                  |                                        | 17        |
| <b>Utility Total</b> |                             | <b>4,114</b>         | <b>15</b>                   | <b>2</b>                                                        |                                                 | <b>4,127</b>       | <b>227</b>                             | <b>18</b> |

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## 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.**

- 1" - other metal, 3 services financed by the Utility
- 1.5" - other metal, 4 services financed by the TID
- 2" - other metal, 3 services financed by the TID
- 2" - other plastic, 1 service financed by City's Capital Project Fund
- 6" - other metal, 2 services financed by Utility
- 8" - other metal, 2 services financed by the TID

## 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)       | (o)                | (p)         | (q)           | (r)      | (s)   |
| 5/8           | 3,077         | 80                | 262                 |                              | 2,895       | 277                | 2,601       | 156        | 12         | 7                | 2                       |            |           |                    |             |               | 117      | 2,895 |
| 3/4           | 767           | 216               | 25                  |                              | 958         | 35                 | 715         | 108        | 19         | 9                | 2                       |            |           |                    |             |               | 105      | 958   |
| 1             | 102           | 12                | 3                   |                              | 111         | 7                  | 15          | 52         | 14         | 7                | 7                       |            |           |                    |             |               | 16       | 111   |
| 1 1/2         | 50            |                   | 0                   |                              | 50          | 0                  | 1           | 20         | 6          | 5                | 13                      |            |           |                    |             |               | 5        | 50    |
| 2             | 78            | 3                 | 6                   | 2                            | 77          | 9                  |             | 31         | 8          | 15               | 17                      |            |           |                    |             |               | 6        | 77    |
| 3             | 19            | 1                 | 0                   |                              | 20          | 1                  |             | 6          | 1          | 8                | 1                       |            |           |                    |             |               | 4        | 20    |
| 4             | 4             |                   | 0                   |                              | 4           | 3                  |             |            |            | 4                |                         |            |           |                    |             |               |          | 4     |
| 6             | 1             |                   | 0                   |                              | 1           | 1                  |             |            |            | 1                |                         |            |           |                    |             |               |          | 1     |
| Total         | 4,098         | 312               | 296                 | 2                            | 4,116       | 333                | 3,332       | 373        | 60         | 56               | 42                      |            |           |                    |             |               | 253      | 4,116 |

## 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.

**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 (Page W-23)

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

Adjustments are to record meters at actual physical count.

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## 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<br>(a)         | Number<br>In Service<br>First of Year<br>(b) | Added<br>During Year<br>(c) | Removed<br>During Year<br>(d) | Adjustments<br>Increase or<br>(Decrease)<br>(e) | Number<br>In Service<br>End of Year<br>(f) |          |
|-----------------------------|----------------------------------------------|-----------------------------|-------------------------------|-------------------------------------------------|--------------------------------------------|----------|
| Fire - Outside Municipality | 0                                            |                             |                               |                                                 | 0                                          | 1        |
| Fire - Within Municipality  | 614                                          | 4                           |                               | 3                                               | 621                                        | 2        |
| <b>Total Fire Hydrants</b>  | <b>614</b>                                   | <b>4</b>                    | <b>0</b>                      | <b>3</b>                                        | <b>621</b>                                 | <b>3</b> |
| Flushing Hydrants           | 1                                            |                             |                               |                                                 | 1                                          | 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            | 240   |
| Number of Distribution System Valves end of year   | 1,957 |
| Number of Distribution Valves operated during Year | 492   |

## 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.

### Hydrants and Distribution System Valves (Page W-25)

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

Number added during last year was more than listed.

## 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<br>(a) | Meter Size<br>(inches)<br>(b) | Location or Description<br>(c) | Type<br>(d) | Date of Last<br>Meter Test<br>(e) |   |
|----------------|-------------------------------|--------------------------------|-------------|-----------------------------------|---|
| Station Meter  | 6                             | Well #1                        | Magnetic    | 09/18/2017                        | 1 |
| Station Meter  | 6                             | Well #3                        | Turbine     | 09/18/2017                        | 2 |
| Station Meter  | 8                             | Well #4                        | Magnetic    | 09/18/2017                        | 3 |
| Station Meter  | 10                            | Well #5                        | Magnetic    | 09/18/2017                        | 4 |
| Station Meter  | 12                            | Treatment Effluent             | Magnetic    | 09/18/2017                        | 5 |
| Station Meter  | 12                            | Treatment Effluent 2           | Magnetic    | 09/18/2017                        | 6 |

## 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<br>(a)                          | Expenditures<br>(b) | Number of<br>Rebates<br>(c) | Water Savings<br>Gallons<br>(d) |    |
|--------------------------------------------------|---------------------|-----------------------------|---------------------------------|----|
| <b>Administrative and General Expenses</b>       |                     |                             |                                 | 1  |
| Program Administration                           | 0                   | 0                           | 0                               | 2  |
| Customer Outreach & Education                    | 0                   | 0                           | 0                               | 3  |
| Other Program Costs                              | 0                   | 0                           | 0                               | 4  |
| <b>Total Administrative and General Expenses</b> | <b>0</b>            | <b>0</b>                    | <b>0</b>                        | 5  |
| <b>Customer Incentives</b>                       |                     |                             |                                 | 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 |
| <b>Total Customer Incentives</b>                 | <b>0</b>            | <b>0</b>                    | <b>0</b>                        | 18 |
| <b>TOTAL CONSERVATION</b>                        | <b>0</b>            | <b>0</b>                    | <b>0</b>                        | 19 |

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## 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<br>(a)                    | Customers<br>End of Year<br>(b) |          |
|----------------------------------------|---------------------------------|----------|
| Merrill (City) **                      | 3,881                           | 1        |
| <b>Total - Lincoln County</b>          | <b>3,881</b>                    | <b>2</b> |
| <b>Total - Customers Served</b>        | <b>3,881</b>                    | <b>3</b> |
| <b>Total - Within Muni Boundary **</b> | <b>3,881</b>                    | <b>4</b> |

\*\* = Within municipal boundary

## Privately-Owned Water Service Lines

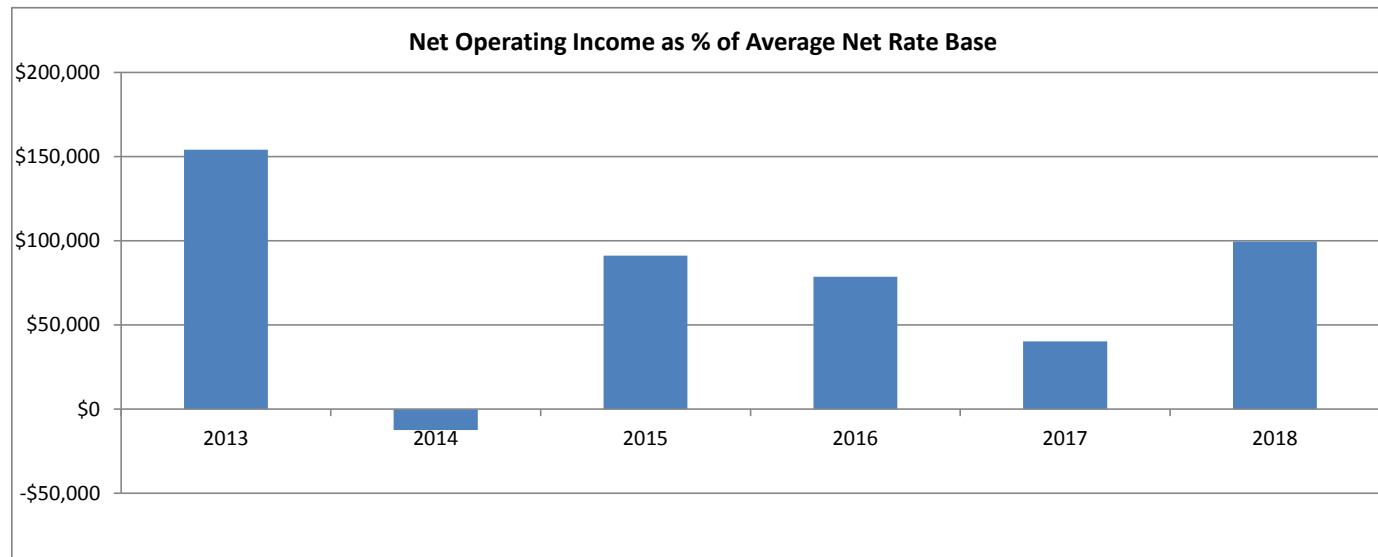
- The privately owned service line is the pipe from the curb stop to the meter.
- Explain all reported adjustments in columns(f) as a schedule footnote.
- Report in column (h) the number of privately-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise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

| Pipe Material<br>(a) | Diameter<br>(inches)<br>(b) | First of Year<br>(c) | Added<br>During Year<br>(d) | Removed or<br>Permanently<br>Disconnected<br>During Year<br>(e) | Adjustments<br>Increase or<br>(Decrease)<br>(f) | End of Year<br>(g) | Utility Owned<br>Service<br>Laterals Not<br>in Use at<br>End of Year<br>(i) | Replaced<br>During Year<br>Using<br>Financial<br>Assistance<br>from Utility<br>(h) |           |
|----------------------|-----------------------------|----------------------|-----------------------------|-----------------------------------------------------------------|-------------------------------------------------|--------------------|-----------------------------------------------------------------------------|------------------------------------------------------------------------------------|-----------|
| Lead                 | 0.750                       | 25                   |                             |                                                                 |                                                 | 25                 | 8                                                                           |                                                                                    | 1         |
| Other Metal          | 0.750                       | 2,601                |                             |                                                                 |                                                 | 2,601              | 67                                                                          |                                                                                    | 2         |
| Lead                 | 1.000                       | 4                    |                             |                                                                 |                                                 | 4                  | 1                                                                           |                                                                                    | 3         |
| Other Metal          | 1.000                       | 1,126                |                             |                                                                 |                                                 | 1,126              | 104                                                                         |                                                                                    | 4         |
| Other Plastic        | 1.000                       | 2                    |                             |                                                                 |                                                 | 2                  |                                                                             |                                                                                    | 5         |
| Other Metal          | 1.250                       | 15                   |                             |                                                                 |                                                 | 15                 | 2                                                                           |                                                                                    | 6         |
| Other Metal          | 1.500                       | 102                  |                             |                                                                 |                                                 | 102                | 13                                                                          |                                                                                    | 7         |
| Other Metal          | 2.000                       | 83                   |                             |                                                                 |                                                 | 83                 | 9                                                                           |                                                                                    | 8         |
| Other Plastic        | 2.000                       | 6                    |                             |                                                                 |                                                 | 6                  |                                                                             |                                                                                    | 9         |
| Other Metal          | 3.000                       | 4                    |                             |                                                                 |                                                 | 4                  |                                                                             |                                                                                    | 10        |
| Other Metal          | 4.000                       | 28                   |                             |                                                                 |                                                 | 28                 | 3                                                                           |                                                                                    | 11        |
| Other Plastic        | 4.000                       | 2                    |                             |                                                                 |                                                 | 2                  |                                                                             |                                                                                    | 12        |
| Other Metal          | 6.000                       | 32                   |                             |                                                                 |                                                 | 32                 | 2                                                                           |                                                                                    | 13        |
| Other Plastic        | 6.000                       | 4                    |                             |                                                                 |                                                 | 4                  |                                                                             |                                                                                    | 14        |
| Other Metal          | 8.000                       | 53                   |                             |                                                                 |                                                 | 53                 | 14                                                                          |                                                                                    | 15        |
| Other Metal          | 10.000                      | 5                    |                             |                                                                 |                                                 | 5                  |                                                                             |                                                                                    | 16        |
| Other Metal          | 12.000                      | 1                    |                             |                                                                 |                                                 | 1                  |                                                                             |                                                                                    | 17        |
| <b>Utility Total</b> |                             | <b>4,093</b>         |                             |                                                                 |                                                 | <b>4,093</b>       | <b>223</b>                                                                  |                                                                                    | <b>18</b> |

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## City of Merrill Water Utility

|                                                           | 2013<br>Actual | 2014<br>Actual | 2015<br>Actual | 2016<br>Actual | 2017<br>Actual | 2018<br>Actual |
|-----------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Net Operating Income                                      | \$153,994      | (\$12,343)     | \$91,114       | \$78,688       | \$40,252       | \$99,547       |
| Net Operating Income as<br><b>% of Ave. Net Rate Base</b> | <b>2.43%</b>   | <b>-0.17%</b>  | <b>1.27%</b>   | <b>1.05%</b>   | <b>0.51%</b>   | <b>1.26%</b>   |
| % Change From Previous Year                               | 0.15%          | -2.60%         | 1.44%          | -0.22%         | -0.54%         | 0.75%          |



The Wisconsin Public Service Commission (PSC) approved 10% Water Rate increase effective 12/1/2013 related to water treatment improvements. The severe 2013-2014 winter conditions included community-wide running water, overtime to thaw services/mains, and numerous water main repairs.

There were 3.00% Simplified Water Rate adjustments effective July 1st, 2015 and July 1st, 2016, and were 2.5% effective August 1st, 2017.

[illegible]

April 17, 2019

TO: Water & Sewage Committee  
FROM: Gabe Steinagel, Utility Manager  
RE: Operations Report

Water & Sewer Operations & Water Recycling Operations aka Wastewater Operations

- All residents that were running water have been notified to stop running
- Routine meter changes continue
- Spring hydrant flushing will take place the end of May
- Starting to implement the sand & grease trap ordinance

Respectfully submitted,



Gabe Steinagel  
Utility Manager

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Attachment: Operations Report (4115 : Operations Report)