



CITY OF MERRILL
WATER & SEWAGE DISPOSAL COMMITTEE
AGENDA • WEDNESDAY APRIL 26, 2017

Regular Meeting

City Hall Council Chambers

5:00 PM

- I. Call to Order
- II. Preliminary items:
 1. Vouchers
- III. Agenda items for consideration:
 1. Review 2016 Public Service Commission (PSC) Annual Report
 2. Consider Water Simplified Rate Case Application to Public Service Commission (PSC)
 3. Operations Report
- IV. Public Comment Period
- V. Establish date, time and location of next meeting
- VI. Adjournment

2.1.a

NET:

PAYOR SET: 01

**** CHECK LISTING ****

LINK : 4 UTILITY A/P

Packet Pg. 2

PAYOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
003108	AIRGAS USA, LLC I-9942888238	AIRGAS USA, LLC	R	4/07/2017		20.01CR	154558	20.01
003655	JARED BAKER I-WRWA LC	JARED BAKER	R	4/07/2017		645.80CR	154559	645.80
001521	BAY TOWEL, INC I-033117	BAY TOWEL, INC	R	4/07/2017		497.78CR	154560	497.78
000069	BRANDT EXTINGUISHERS I-009707	BRANDT EXTINGUISHERS	R	4/07/2017		28.00CR	154561	28.00
000215	CHEMTRADE CHEMICALS US LLC I-92057727	CHEMTRADE CHEMICALS US LLC	R	4/07/2017		3,474.90CR	154562	3,474.90
000381	CITY OF MERRILL I-033117	CITY OF MERRILL	R	4/07/2017		15,000.00CR	154563	15,000.00
003239	ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE INC I-033117	ENVIRONMENTAL SYSTEMS RESEARCH	R	4/07/2017		6,990.41CR	154564	6,990.41
000212	FASTENAL COMPANY I-033117	FASTENAL COMPANY	R	4/07/2017		405.71CR	154565	405.71
000632	FERGUSON ENTERPRISES #1476 I-033117	FERGUSON ENTERPRISES #1476	R	4/07/2017		7,156.96CR	154566	7,156.96
002661	FRONTIER I-033117	FRONTIER	R	4/07/2017		133.56CR	154567	133.56
000221	GRAINGER I-9379883649	GRAINGER	R	4/07/2017		47.40CR	154568	47.40
001556	HD SUPPLY WATERWORKS, LTD I-033117	HD SUPPLY WATERWORKS, LTD	R	4/07/2017		1,342.10CR	154569	1,342.10
000491	GERALD HOOCK I-WRWA CONF LC	GERALD HOOCK	R	4/07/2017		68.43CR	154570	68.43
000224	HYDRITE CHEMICAL CO I-033117	HYDRITE CHEMICAL CO	R	4/07/2017		3,263.91CR	154571	3,263.91

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Attachment: Vouchers (2430 : Vouchers)

ENDOR SET: 01

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Packet Pg. 3

ENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
002849	HYDROCORP							
	I-0042145-IN	HYDROCORP	R	4/07/2017		1,340.00CR	154572	1,340.00
001017	JANSSEN HEATING & COOLING							
	I-20855	JANSSEN HEATING & COOLING	R	4/07/2017		201.01CR	154573	201.01
000313	LINCOLN CO TREASURER'S OFFICE							
	I-11020	LINCOLN CO TREASURER'S OFFICE	R	4/07/2017		247.59CR	154574	247.59
000351	LOCAL GOVERNMENT INVESTMENT POOL							
	I-033117	LOCAL GOVERNMENT INVESTMENT PO	R	4/07/2017		8,750.00CR	154575	8,750.00
000157	LONDERVILLE STEEL							
	I-456957	LONDERVILLE STEEL	R	4/07/2017		171.05CR	154576	171.05
000318	MASTERGRAPHICS							
	I-INV123176	MASTERGRAPHICS	R	4/07/2017		111.97CR	154577	111.97
000041	MERRILL ACE HARDWARE							
	I-033117	MERRILL ACE HARDWARE	R	4/07/2017		1,935.30CR	154578	1,935.30
000328	MERRILL WATER UTILITY							
	I-033117	MERRILL WATER UTILITY	R	4/07/2017		843.68CR	154579	843.68
000540	NAPA AUTO PARTS							
	I-033117	NAPA AUTO PARTS	R	4/07/2017		10.68CR	154580	10.68
000337	NORTH CENTRAL LABORATORIES							
	I-033117	NORTH CENTRAL LABORATORIES	R	4/07/2017		1,356.38CR	154581	1,356.38
001891	NORTHERN LAKE SERVICE INC							
	I-310982	NORTHERN LAKE SERVICE INC	R	4/07/2017		328.00CR	154582	328.00
001979	P B B S EQUIPMENT CORPORATION							
	I-172657	P B B S EQUIPMENT CORPORATION	R	4/07/2017		487.00CR	154583	487.00
000362	PETERSON BROS. SAND							
	I-11333	PETERSON BROS. SAND	R	4/07/2017		285.00CR	154584	285.00
000566	PITNEY BOWES FINANCIAL SERVICES LLC							
	I-3302936880	PITNEY BOWES FINANCIAL SERVICE	R	4/07/2017		232.53CR	154585	232.53

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Packet Pg. 4

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PAYOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
002154	POLLARD WATER I-033117	POLLARD WATER	R	4/07/2017		453.43CR	154586	453.43
000586	QUILL CORPORATION I-4917501	QUILL CORPORATION	R	4/07/2017		52.24CR	154587	52.24
002178	RESERVE ACCOUNT I-033117 POSTAGE	RESERVE ACCOUNT	R	4/07/2017		1,000.00CR	154588	1,000.00
004070	SAND CREEK CONSULTANTS INC I-6019	SAND CREEK CONSULTANTS INC	R	4/07/2017		2,147.50CR	154589	2,147.50
001201	SENSUS USA, INC I-ZA17016460	SENSUS USA, INC	R	4/07/2017		1,893.15CR	154590	1,893.15
001811	SGS ENVIRONMENTAL CONTRACTING LLC I-033117	SGS ENVIRONMENTAL CONTRACTING	R	4/07/2017		2,690.00CR	154591	2,690.00
000450	GABRIEL STEINAGEL I-WRWA LC	GABRIEL STEINAGEL	R	4/07/2017		35.15CR	154592	35.15
000578	USA BLUE BOOK I-200167	USA BLUE BOOK	R	4/07/2017		354.81CR	154593	354.81
000284	VIP ALL-VALUE I-033117	VIP ALL-VALUE	R	4/07/2017		46.33CR	154594	46.33
000299	WAL-MART COMMUNITY/GEMB I-033117	WAL-MART COMMUNITY/GEMB	R	4/07/2017		52.80CR	154595	52.80
000587	WI STATE LAB OF HYGIENE I-033117	WI STATE LAB OF HYGIENE	R	4/07/2017		75.00CR	154596	75.00
000656	WISCONSIN PUBLIC SERVICE I-033117	WISCONSIN PUBLIC SERVICE	R	4/07/2017		13,380.18CR	154597	13,380.18

* * T O T A L S * *	NO#	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:	40	0.00	77,555.75	77,555.75
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:	40	0.00	77,555.75	77,555.75

TOTAL ERRORS: 0

TOTAL WARNINGS: 0

CHECK SET:

ENDOR SET: 01

BANK : 4 UTILITY A/P

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Packet Pg. 5

ENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
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** POSTING PERIOD RECAP **

FUND	PERIOD	AMOUNT
10	4/2017	3,446.40CR
20	4/2017	2,475.50CR
62	4/2017	36,716.82CR
63	4/2017	34,917.03CR
ALL		77,555.75CR

REQUEST TO INCLUDE ITEM ON AGENDA

Board or Committee: Water & Sewage Committee

Date of Meeting: Wednesday, April 26th, 2017

Request by: Kathy Unertl, Finance Director

Describe below the item(s) you wish to have put on the agenda:
(please attach any pertinent information)

Review of 2016 Water Annual Report to Public Service Commission (PSC)

Note: Report was previously distributed to Committee members

Signed: 

4/17/2017



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

MERRILL WATER UTILITY

2401 RIVER ST
MERRILL, WI 54452

For the Year Ended: DECEMBER 31, 2016

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

I **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: **3/25/2017**

Table of Contents

Schedule Name	Page
INTRODUCTORY SECTION	
Signature Page	ii
Identification and Ownership - Contacts	iv
Identification and Ownership - Governing Authority and Audit Information	v
Identification and Ownership - Contract Operations	vi
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)	F-09
Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Acct. 221)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Balance Sheet Detail - Other Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
WATER SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Property Tax Equivalent - Detail	W-07
Water Utility Plant in Service - Plant Financed by Utility or Municipality	W-08
Water Utility Plant in Service - Plant Financed by Contributions	W-09
Age of Water Mains	W-13
Sources of Water Supply - Statistics	W-14
Water Audit and Other Statistics	W-15
Sources of Water Supply - Well Information	W-16

Table of Contents

WATER SECTION

Sources of Water Supply - Intake Information	W-17
Pumping & Power Equipment	W-18
Reservoirs, Standpipes and Elevated Tanks	W-19
Water Treatment Plant	W-20
Water Mains	W-21
Water Service Laterals	W-22
Meters	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Water Conservation Programs	W-27
Water Customers Served	W-28

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (PSC) Annual Report)

Identification and Ownership - Contacts

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

Accounting firm or consultant preparing this report (if applicable)

Name: David Maccoux , CPA
Title: Shareholder
Mailing Address: Schenck SC
PO Box 23819
Green Bay, WI 54305
Phone: (920) 455-4114
Email Address: david.maccoux@schencksc.com

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

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

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

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

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

Date of most recent audit report: 05/18/2016

Period covered by most recent audit: 01/01/2015 - 12/31/2015

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

Name: David Maccoux, CPA

Title: Shareholder

Organization Name: Schenck SC

USPS Address: PO Box 23819

City State Zip Green Bay, WI 54305

Telephone: (920) 455-4114

Email Address: david.maccoux@schencksc.com

Identification and Ownership - Contract Operations

Do you have any contracts?

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

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (PSC) Annual Report)

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	1,522,997	1,488,479	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	727,568	718,321	4
Depreciation Expense (403)	340,734	311,129	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	376,007	367,915	7
Total Operating Expenses	1,444,309	1,397,365	8
Net Operating Income	78,688	91,114	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	78,688	91,114	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	753	43	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	1,465	1,833	16
Miscellaneous Nonoperating Income (421)	162,985	0	17
Total Other Income	165,203	1,876	18
Total Income	243,891	92,990	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(27,345)	(27,345)	21
Other Income Deductions (426)	55,338	55,445	22
Total Miscellaneous Income Deductions	27,993	28,100	23
Income Before Interest Charges	215,898	64,890	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	28,445	29,916	26
Amortization of Debt Discount and Expense (428)			27
Amortization of Premium on Debt--Cr. (429)			28
Interest on Debt to Municipality (430)	2,044	2,559	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	30,489	32,475	32
Net Income	185,409	32,415	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	8,022,769	7,911,885	35
Balance Transferred from Income (433)	185,409	32,415	36
Miscellaneous Credits to Surplus (434)		78,469	37
Miscellaneous Debits to Surplus--Debit (435)			38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
Total Unappropriated Earned Surplus End of Year (216)	8,208,178	8,022,769	41

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (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 (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME	0	0	0	1
Operating Revenues (400)	0	0	0	2
Derived	1,522,997		1,522,997	3
Total (Acct. 400)	1,522,997	0	1,522,997	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	727,568		727,568	6
Total (Acct. 401-402)	727,568	0	727,568	7
Depreciation Expense (403)	0	0	0	8
Derived	340,734		340,734	9
Total (Acct. 403)	340,734	0	340,734	10
Amortization Expense (404-407)	0	0	0	11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)	0	0	0	14
Derived	376,007		376,007	15
Total (Acct. 408)	376,007	0	376,007	16
TOTAL UTILITY OPERATING INCOME	78,688	0	78,688	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	753		753	20
Total (Acct. 415-416)	753	0	753	21
Interest and Dividend Income (419)	0	0	0	22
INTEREST ON CASH AND INVESTMENTS	1,465		1,465	23
Total (Acct. 419)	1,465	0	1,465	24
Miscellaneous Nonoperating Income (421)	0	0	0	25
Contributed Plant - Water			0	26
Impact Fees - Water			0	27
Donations	1,774		1,774	28
Transfer In	161,211		161,211	29
Total (Acct. 421)	162,985	0	162,985	30
TOTAL OTHER INCOME	165,203	0	165,203	31
MISCELLANEOUS INCOME DEDUCTIONS	0	0	0	32
Miscellaneous Amortization (425)	0	0	0	33
Regulatory Liability (253) Amortization	(27,345)		(27,345)	34
Total (Acct. 425)	(27,345)	0	(27,345)	35
Other Income Deductions (426)	0	0	0	36
Depreciation Expense on Contributed Plant - Water		55,338	55,338	37
Total (Acct. 426)	0	55,338	55,338	38
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(27,345)	55,338	27,993	39
INTEREST CHARGES	0	0	0	40

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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.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Interest on Long-Term Debt (427)	0	0	0	41
Derived	28,445		28,445	42
Total (Acct. 427)	28,445	0	28,445	43
Interest on Debt to Municipality (430)	0	0	0	44
Derived	2,044		2,044	45
Total (Acct. 430)	2,044	0	2,044	46
Other Interest Expense (431)	0	0	0	47
Derived	0		0	48
Total (Acct. 431)	0	0	0	49
TOTAL INTEREST CHARGES	30,489	0	30,489	50
NET INCOME	240,747	(55,338)	185,409	51
EARNED SURPLUS	0	0	0	52
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	53
Derived	6,529,809	1,492,960	8,022,769	54
Total (Acct. 216)	6,529,809	1,492,960	8,022,769	55
Balance Transferred from Income (433)	0	0	0	56
Derived	240,747	(55,338)	185,409	57
Total (Acct. 433)	240,747	(55,338)	185,409	58
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	6,770,556	1,437,622	8,208,178	59

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (PSC) Annual Report)

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)
Revenues					
Revenues (account 415)	2,823				2,823
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)					
Cost of merchandise sold	2,070				2,070
Payroll					0
Materials					0
Taxes					0
Total costs and expenses	2,070	0	0	0	2,070
Net Income (or loss)	753	0	0	0	753

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Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (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 (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	1,522,997				1,522,997	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Revenues subject to Wisconsin Remainder Assessment	1,522,997	0	0	0	1,522,997	6

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 (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	319,720		319,720	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
Total Payroll	319,720	0	319,720	20

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (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 (a)	FTE (b)
Water	5.6
Electric	
Gas	
Sewer	

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (PSC) Annual Report)

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Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	15,232,666	14,228,837	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,739,177	5,371,315	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	9,493,489	8,857,522	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	0	0	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	877,755	1,403,644	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)	343,811	349,678	23
Other Accounts Receivable (143)	2,065	2,250	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	38,863	33,190	26
Plant Materials and Operating Supplies (154)	32,094	33,844	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)	7,416	69,713	34
Total Current and Accrued Assets	1,302,004	1,892,319	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	199,609	57,889	42
Total Deferred Debits	199,609	57,889	43
TOTAL ASSETS AND OTHER DEBITS	10,995,102	10,807,730	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	752,008	752,008	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	8,208,178	8,022,769	5
Total Proprietary Capital	8,960,186	8,774,777	6
LONG-TERM DEBT			7
Bonds (221)	1,452,149	1,529,032	8
Advances from Municipality (223)	107,681	133,284	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	1,559,830	1,662,316	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	65,933	27,262	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	6,165	6,844	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	114,367	79,776	20
Total Current and Accrued Liabilities	186,465	113,882	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	288,621	256,755	25
Total Deferred Credits	288,621	256,755	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	0	0	32
TOTAL LIABILITIES AND OTHER CREDITS	10,995,102	10,807,730	33

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (PSC) Annual Report)

Net Utility Plant

- Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	14,228,837	0	0	0	2
	14,228,837	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	12,631,326				5
Utility Plant in Service - Contributed Plant (101.2)	2,549,232				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)	52,108				11
Total Utility Plant	15,232,666	0	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	4,623,924				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,115,253				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	5,739,177	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	9,493,489	0	0	0	27

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

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

- Report the amounts charged in the operating sections to Depreciation Expense (403).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	4,306,604	0	0	0	4,306,604	1
Credits during year						2
Charged Depreciation Expense (403)	340,734				340,734	3
Depreciation Expense on Meters Charged to Sewer	18,181				18,181	4
Salvage					0	5
Total credits	358,915	0	0	0	358,915	6
Debits during year						7
Book Cost of Plant Retired	41,595				41,595	8
Cost of Removal					0	9
Total debits	41,595	0	0	0	41,595	10
Balance end of year (111.1)	4,623,924	0	0	0	4,623,924	11

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

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

- Report the amounts charged in the operating sections to Other Income Deductions (426).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	1,064,711	0	0	0	1,064,711	1
Credits during year						2
Charged Other Income Deductions (426)	55,338				55,338	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
Total credits	55,338	0	0	0	55,338	6
Debits during year						7
Book Cost of Plant Retired	4,796				4,796	8
Cost of Removal					0	9
Total debits	4,796	0	0	0	4,796	10
Balance end of year (111.2)	1,115,253	0	0	0	1,115,253	11

Net Nonutility Property (Accts. 121 & 122)

- Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- Other items may be grouped by classes of property.
- Describe in detail any investment in sewer department carried in this account.

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

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

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

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Materials and Supplies

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

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Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	32,094	33,844
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Material and Supplies	32,094	33,844

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

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

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

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Capital Paid in by Municipality (Acct. 200)

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

	Description (a)	Amount (b)
Balance first of year		752,008
Balance end of year		752,008

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Bonds (Acct. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Revenue Bond	09/26/2012	05/01/2032	1.93%	1,452,149	1
Total				1,452,149	2

Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
Advances from Municipality (223)				
General Obligation Note	01/15/2005	10/18/2020	1.97%	107,681
Total for Account 223				107,681

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Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	376,007	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	6,316	5
Total accruals and other credits	382,323	6
County, state and local taxes	355,747	7
Social Security taxes	25,021	8
PSC Remainder Assessment	1,555	9
Gross Receipts Tax		10
Total payments and other debits	382,323	11
Balance end of year	0	12

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Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
9/26/12 REVENUE BOND	4,783	28,445	28,694	4,534	2
Subtotal Bonds (221)	4,783	28,445	28,694	4,534	3
Advances from Municipality (223)	0	0	0	0	4
1/18/05 G.O. NOTE	2,061	2,044	2,474	1,631	5
Subtotal Advances from Municipality (223)	2,061	2,044	2,474	1,631	6
Other Long-Term Debt (224)	0	0	0	0	7
None				0	8
Subtotal Other Long-Term Debt (224)	0	0	0	0	9
Notes Payable (231)	0	0	0	0	10
None				0	11
Subtotal Notes Payable (231)	0	0	0	0	12
Customer Deposits (235)	0	0	0	0	13
None				0	14
Subtotal Customer Deposits (235)	0	0	0	0	15
Total	6,844	30,489	31,168	6,165	16

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Cash and Working Funds (131)	0	1
Cash	877,755	2
Total (Acct. 131)	877,755	3
Customer Accounts Receivable (142)	0	4
Water	343,811	5
Total (Acct. 142)	343,811	6
Other Accounts Receivable (143)	0	7
Sewer (Non-regulated)		8
Merchandising, jobbing and contract work		9
Other Receivables	2,065	10
Total (Acct. 143)	2,065	11
Receivables from Municipality (145)	0	12
Tax Roll Receivable	38,863 *	13
Total (Acct. 145)	38,863	14
Early Ret WRS-UAAL to 2018 (Authorized Bruce Manthey PSC LTR 1/05)	7,416	15
Total (Acct. 174)	7,416	16
Miscellaneous Deferred Debits (186)	0	17
Deferred outflows related to pension	199,609	18
Total (Acct. 186)	199,609	19
Accounts Payable (232)	0	20
Accounts Payable	65,933	21
Total (Acct. 232)	65,933	22
Compensated Absences	78,438	23
Pension Liability	35,929	24
Total (Acct. 242)	114,367	25
Other Deferred Credits (253)	0	26
Regulatory Liability	191,399	27
Deferred inflows related to pension	76,027	28
Regulatory liability related to pension	21,195	29
Total (Acct. 253)	288,621	30

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Balance Sheet Detail - Other Accounts

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

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

Explain amounts in Accounts 143, 145 and/or 233 in excess of \$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.

(145) Receivables from Municipality - Done.

Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	12,130,666				12,130,666	2
Materials and Supplies	32,969				32,969	3
Less Average						4
Reserve for Depreciation (111.1)	4,465,264				4,465,264	5
Customer Advances for Construction	0				0	6
Regulatory Liability	205,071				205,071	7
Average Net Rate Base	7,493,300	0	0	0	7,493,300	8
Net Operating Income	78,688				78,688	9
Net Operating Income as a percent of Average Net Rate Base	1.05%	N/A	N/A	N/A	1.05%	10

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	218,744	0	0	0	218,744	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	27,345				27,345	5
Balance End of Year	191,399	0	0	0	191,399	6

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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
The Utility increased water rates 3% during 2016.

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

7. Any additional matters

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (PSC) Annual Report)

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	1,412,106	1,379,380	2
Total Sales of Water	1,412,106	1,379,380	3
Other Operating Revenues			4
Forfeited Discounts (470)	7,135	7,291	5
Rents from Water Property (472)	90,659	87,726	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	13,097	14,082	8
Total Other Operating Revenues	110,891	109,099	9
Total Operating Revenues	1,522,997	1,488,479	10
Operation and Maintenance Expenses			11
Source of Supply Expenses (600-605)	0	0	12
Pumping Expenses (620-625)	77,430	70,514	13
Water Treatment Expenses (630-635)	98,725	56,268	14
Transmission and Distribution Expenses (640-655)	239,227	295,350	15
Customer Accounts Expenses (901-906)	66,709	66,023	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-935)	245,477	230,166	18
Total Operation and Maintenance Expenses	727,568	718,321	19
Other Operating Expenses			20
Depreciation Expense (403)	340,734	311,129	21
Amortization Expense (404-407)			22
Taxes (408)	376,007	367,915	23
Total Other Operating Expenses	716,741	679,044	24
Total Operating Expenses	1,444,309	1,397,365	25
NET OPERATING INCOME	78,688	91,114	26

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Water Operating Revenues - Sales of Water

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

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)	1	681	696	2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)	1	514	1,007	5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	2	1,195	1,703	8
Metered Sales to General Customers (461)				9
Residential (461.1)	3,308	112,900	661,274	10
Commercial (461.2)	393	43,042	175,741	11
Industrial (461.3)	57	23,487	71,131	12
Public Authority (461.4)	57	18,854	69,923	13
Multifamily Residential (461.5)	39	13,822	49,032	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	3,854	212,105	1,027,101	16
Private Fire Protection Service (462)	70	1	34,919	17
Public Fire Protection Service (463)	1	89	348,383	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	3,927	213,390	1,412,106	22

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Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

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

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Other Operating Revenues (Water)

- Report revenues relating to each account and fully describe each item using other than the account title.
- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Description (a)	Amount (b)	1
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	348,383	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	348,383	5
Forfeited Discounts (470)		6
Customer late payment charges	7,135	7
Total Forfeited Discounts (470)	7,135	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	90,659	10
Total Rents from Water Property (472)	90,659	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	5,148	16
Miscellaneous	4,869 *	17
Turn on Charge	3,080 *	18
Total Other Water Revenues (474)	13,097	19

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (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.

Miscellaneous charges and water turn on charges.

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (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)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					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
Total Source of Supply Expenses	0	0	0	0	6
PUMPING EXPENSES					7
Operation Labor (620)		16,127	16,127	13,218	8
Fuel for Power Production (621)			0	0	9
Fuel or Power Purchased for Pumping (622)		44,618	44,618	41,713	10
Operation Supplies and Expenses (623)			0	0	11
Maintenance of Pumping Plant (625)		16,685	16,685	15,583	12
Total Pumping Expenses	0	77,430	77,430	70,514	13
WATER TREATMENT EXPENSES					14
Operation Labor (630)		21,542	21,542	16,209 *	15
Chemicals (631)		22,905	22,905	18,419	16
Operation Supplies and Expenses (632)		6,171	6,171	7,419	17
Maintenance of Water Treatment Plant (635)		48,107	48,107	14,221 *	18
Total Water Treatment Expenses	0	98,725	98,725	56,268	19
TRANSMISSION AND DISTRIBUTION EXPENSES					20
Operation Labor (640)		65,239	65,239	62,448	21
Operation Supplies and Expenses (641)		28,544	28,544	28,769	22
Maintenance of Distribution Reservoirs and Standpipes (650)		10,482	10,482	5,775	23
Maintenance of Mains (651)		56,940	56,940	72,820	24
Maintenance of Services (652)		41,077	41,077	77,461 *	25
Maintenance of Meters (653)		15,534	15,534	18,792	26
Maintenance of Hydrants (654)		14,038	14,038	16,438	27
Maintenance of Other Plant (655)		7,373	7,373	12,847 *	28
Total Transmission and Distribution Expenses	0	239,227	239,227	295,350	29
CUSTOMER ACCOUNTS EXPENSES					30
Meter Reading Labor (901)		6,625	6,625	7,208	31
Accounting and Collecting Labor (902)		54,181	54,181	52,655	32
Supplies and Expenses (903)		5,903	5,903	6,160	33
Uncollectible Accounts (904)			0	0	34
Customer Service and Informational Expenses (906)			0	0	35
Total Customer Accounts Expenses	0	66,709	66,709	66,023	36
SALES EXPENSES					37
Sales Expenses (910)			0	0	38
Total Sales Expenses	0	0	0	0	39
ADMINISTRATIVE AND GENERAL EXPENSES					40
Administrative and General Salaries (920)		43,414	43,414	36,583	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 (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Office Supplies and Expenses (921)		54,898	54,898	57,015	42
Administrative Expenses Transferred--Credit (922)			0	0	43
Outside Services Employed (923)		13,985	13,985	18,492	44
Property Insurance (924)		10,677	10,677	10,304	45
Injuries and Damages (925)		8,542	8,542	10,709	46
Employee Pensions and Benefits (926)		99,392	99,392	82,239	47
Regulatory Commission Expenses (928)		480	480	525	48
Miscellaneous General Expenses (930)		4,291	4,291	5,043	49
Transportation Expenses (933)		9,798	9,798	9,256	50
Maintenance of General Plant (935)			0	0	51
Total Administrative and General Expenses	0	245,477	245,477	230,166	52
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	727,568	727,568	718,321	53

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.

- (630) The labor increase is due to the replacement of the filter- a non-annual maintenance project.
- (635) Replaced filter in 2016 - did not in 2015.
- (652) The Utility had an unusually high amount of service maintenance projects in 2015. 2016 amount in line with 2014 expenses.
- (655) The Utility did other maintenance projects in 2015. The decrease in 2016 is similar to 2014 expenses.

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (PSC) Annual Report)

Taxes (Acct. 408 - Water)

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

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	355,747	348,498	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	6,316	6,326	2
Net Property Tax Equivalent	349,431	342,172	3
Social Security	25,021	24,334	4
PSC Remainder Assessment	1,555	1,409	5
Total Tax Expense	376,007	367,915	6

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (PSC) Annual Report)

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	0.153056
2. County Tax Rate	mills	5.305144
3. Local Tax Rate	mills	14.314745
4. School Tax Rate	mills	8.279798
5. Vocational School Tax Rate	mills	1.141292
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	29.194035
9. Less: State Credit	mills	1.523907
11. Net Tax Rate	mills	27.670128

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	14.314745
13. Combined School Tax Rate	mills	9.421090
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	23.735835
16. Total Tax Rate	mills	29.194035
17. Ratio of Local and School Tax to Total	dec.	0.813037
18. Total Tax Net of State Credit	mills	27.670128
19. Net Local and School Tax Rate	mills	22.496842
20. Utility Plant, Jan 1	\$	14,228,837
21. Materials & Supplies	\$	33,844
22. Subtotal	\$	14,262,681
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	14,262,681
25. Assessment Ratio	dec.	1.108711
26. Assessed Value	\$	15,813,191
27. Net Local and School Tax Rate	mills	22.496842
28. Tax Equiv. Computed for Current Year	\$	355,747

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	14,228,837
2. Materials & Supplies	\$	33,844
3. Subtotal	\$	14,262,681
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	14,262,681
6. Assessed Value	\$	15,813,191
7. Tax Equiv. Computed for Current Year	\$	355,747
8. Tax Equivalent per 1994 PSC Report	\$	56,160
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	355,747

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	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)	260,232				260,232	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	260,232	0	0	0	260,232	14
PUMPING PLANT						15
Land and Land Rights (320)	14,856				14,856	16
Structures and Improvements (321)	161,022				161,022	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	175,522				175,522	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	17,069				17,069	21
Total Pumping Plant	368,469	0	0	0	368,469	22
WATER TREATMENT PLANT						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
Total Water Treatment Plant	1,356,489	0	0	0	1,356,489	29
TRANSMISSION AND DISTRIBUTION PLANT						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)	6,429,096	561,815	16,221		6,974,690	34
Services (345)	437,575	73,998	473		511,100	35
Meters (346)	506,438	323,784	14,420		815,802	36
Hydrants (348)	673,048	46,514	236		719,326	37

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (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.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	8,406,821	1,006,111	31,350	0	9,381,582	39
GENERAL PLANT						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)	296,150	14,089			310,239	44
Transportation Equipment (392)	153,926	22,715	10,245		166,396	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				66,702	51
Miscellaneous Equipment (398)	18,631				18,631	52
Total General Plant	1,237,995	36,804	10,245	0	1,264,554	53
Total utility plant in service directly assignable	11,630,006	1,042,915	41,595	0	12,631,326	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	11,630,006	1,042,915	41,595	0	12,631,326	56

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (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 (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	235,552				235,552	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	235,552	0	0	0	235,552	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	1,105				1,105	33
Transmission and Distribution Mains (343)	1,606,955		4,055		1,602,900	34
Services (345)	671,632		727		670,905	35
Meters (346)	0				0	36
Hydrants (348)	38,784		14		38,770	37

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (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 (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	2,318,476	0	4,796	0	2,313,680	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	0	0	0	0	0	53
Total utility plant in service directly assignable	2,554,028	0	4,796	0	2,549,232	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	2,554,028	0	4,796	0	2,549,232	56

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (PSC) Annual Report)

Age of Water Mains

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

Pipe Size (a)	Feet of Main										Total (l)	
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)		
1.500							263	171				434
2.000	1,208	934	1,552	5,550	1,355	216	775	217	286	10		12,103
4.000	261			10		142		47	38	6		504
6.000	3,196	6,532	3,772	31,979	19,765	29,926	19,062	24,068	13,812	7,047		159,159
8.000		3	844	9,586	11,029	11,723	12,815	27,316	20,416	3,738		97,470
10.000				4,017	21,653	8,211	4,176	8,100	218	2,340		48,715
12.000			37	7,536	4,464	19,318	15,665	20,391	4,334	5,734		77,479
16.000							5,774					5,774
Total	4,665	7,469	6,205	58,678	58,266	69,536	58,530	80,310	39,104	18,875		401,638

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 (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution System (h)
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	
January	24,380		23,859				23,859
February	21,582		21,080				21,080
March	23,197		22,871				22,871
April	23,191		22,837				22,837
May	27,638		26,890				26,890
June	25,816		25,094				25,094
July	25,441		24,896				24,896
August	24,127		23,640				23,640
September	24,535		24,095				24,095
October	21,914		21,452				21,452
November	21,344		20,806				20,806
December	21,781		21,407				21,407
TOTAL	284,946	0	278,927	0	0	0	278,927

Water Audit and Other Statistics

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

Description (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	278,927
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	278,927
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	213,390
Gallons (000s) of Non-Revenue Water	65,537
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	9,230
Subtotal: Unbilled Authorized Consumption	9,230
Total Water Loss	56,307
Gallons (000s) estimated due to theft, data, and billing errors (default)	0
Gallons (000s) estimated due to customer meter under-registration	0
Subtotal Apparent Losses	0
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	2,723
Gallons (000s) estimated due to unreported and background leakage	53,584
Subtotal Real Losses (leakage)	56,307
Non-Revenue Water as percentage of net water supplied	23%
Total Water Loss as percentage of net water supplied	20%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	1,264
Date of maximum	09/27/2016
Cause of maximum	
Flushing hydrants	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	555
Date of minimum	01/30/2016
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	324,447
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	4
Number of service breaks repaired this year	6

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (PSC) Annual Report)

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)	Yeild Per Day (gallons) (e)	In Service? (f)
Well 1	SB773	116	16	67,282	Yes
Well 3	BG205	79	16	35,710	Yes
Well 4	BG206	125	16	355,310	Yes
Well 5	BG207	120	20	588,877	Yes
				1,047,179	

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (PSC) Annual Report)

1
2
3
4
5

Sources of Water Supply - Intake Information

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

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (PSC) Annual Report)

Pumping & Power Equipment

Identification (a)	Location (b)	Pump				Pump Motor or Standby Engine			
		Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse-power (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

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (PSC) Annual

Reservoirs, Standpipes and Elevated Tanks

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

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

1
2

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (PSC) Annual Report)

Water Treatment Plant

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

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

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (PSC) Annual

Water Mains

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

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
Other Metal	Distribution	1 1/2	434					434	1
Other Metal	Distribution	2	13,740		1,637			12,103	2
Other Metal	Distribution	4	504					504	3
Other Metal	Distribution	5	292		292			0	4
Other Metal	Distribution	6	156,208	4,439	1,798			158,849	5
Other Plastic	Distribution	6	310					310	6
Other Metal	Distribution	8	93,924	1,946				95,870	7
Other Plastic	Distribution	8	1,600					1,600	8
Other Metal	Distribution	10	48,688	27				48,715	9
Other Metal	Distribution	12	75,400		658			74,742	10
Other Metal	Transmission	12	2,056					2,056	11
Other Plastic	Distribution	12			681			681	12
Other Metal	Distribution	16	5,774					5,774	13
Total Within Municipality			398,930	7,093	4,385			401,638	14
Total Utility			398,930	7,093	4,385			401,638	15

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (PSC) Annual Report)

Water Mains

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

Water Mains (Page W-21)

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

Additions were financed by the City.

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (PSC) Annual Report)

Water Service Laterals

- The utility's service lateral 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 laterals included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service laterals 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 laterals recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service laterals recorded under this method.
- Report service laterals separately by diameter and pipe materials.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Service Laterals Not in Use at End of Year (h)	1
Lead	0.750	25				25	8	1
Other Metal	0.750	2,612		6		2,606	63	2
Lead	1.000	4				4	1	3
Other Metal	1.000	1,127	3	2		1,128	103	4
Other Plastic	1.000		1			1		5
Other Metal	1.250	15				15	1	6
Other Metal	1.500	102				102	13	7
Other Metal	2.000	94				94	7	8
Other Plastic	2.000	6				6		9
Other Metal	3.000	4				4		10
Other Metal	4.000	29				29	3	11
Other Plastic	4.000	1				1		12
Other Metal	6.000	33	1	1		33	2	13
Other Plastic	6.000	4				4		14
Other Metal	8.000	51				51	14	15
Other Metal	10.000	4	1			5		16
Other Metal	12.000	1				1		17
Utility Total		4,112	6	9		4,109	215	18

Water Service Laterals

- The utility's service lateral 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 laterals included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service laterals 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 laterals recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service laterals recorded under this method.
- Report service laterals separately by diameter and pipe materials.

Water Service Laterals (Page W-22)

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

Additions are financed by the Utility.

Meters

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

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Deduct Meters (q)	In Stock (r)	Total (s)
5/8	3,300	48	153	4	3,199	48	2,915	198	14	8	2						62	3,199
3/4	330	184	6	90	598	15	371	80	16	9	2						120	598
1	104	1	3		102	13	15	52	12	7	7						9	102
1 1/2	48		0		48	11	1	21	6	3	13						4	48
2	77		0		77	23		31	8	13	17						8	77
3	18		1		17	0		6	1	5	1						4	17
4	3	1	0		4	0				4								4
6	1		0		1	0				1								1
Total	3,881	234	163	94	4,046	110	3,302	388	57	50	42						207	4,046

Attachment: 2016 PSC Annual Report (2431 : Review 2016 Public Service Commission (PSC) Annual

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 reflect actual count.

General Footnote

6" meter was tested in 2015

Hydrants and Distribution System Valves

- Distinguish between fire and flushing hydrants by lead size.
 - Fire hydrants normally have a lead size of 6 inches or greater.
 - Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- Explain all reported adjustments in the schedule footnotes.
- Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	1
Fire - Outside Municipality	0				0	1
Fire - Within Municipality	605	8	1		612	2
Total Fire Hydrants	605	8	1	0	612	3
Flushing Hydrants	2		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	314
Number of Distribution System Valves end of year	1,933
Number of Distribution Valves operated during Year	813

List of All Station and Wholesale Meters

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

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	6	Well #1	Magnetic	05/13/2015	1
Station Meter	6	Well #3	Turbine	05/13/2015	2
Station Meter	8	Well #4	Magnetic	06/02/2014	3
Station Meter	10	Well #5	Magnetic	06/02/2014	4
Station Meter	12	Treatment Effluent	Magnetic	06/02/2014	5
Station Meter	12	Treatment Effluent 2	Magnetic	06/02/2014	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 (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
Administrative and General Expenses				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
Total Administrative and General Expenses	0	0	0	5
Customer Incentives				6
Residential Toilets	0	0	0	7
Multifamily/Commercial Toilets	0	0	0	8
Faucets	0	0	0	9
Showerheads	0	0	0	10
Clothes Washers	0	0	0	11
Dishwashers	0	0	0	12
Smart Irrigation Controller	0	0	0	13
Commercial Pre-Rinse Spray Valves	0	0	0	14
Cost Sharing Projects (Nonresidential Customers)	0	0	0	15
Customer Water Audits	0	0	0	16
Other Incentives	0	0	0	17
Total Customer Incentives	0	0	0	18
TOTAL CONSERVATION	0	0	0	19

Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Merrill (City) **	3,854	1
Total - Lincoln County	3,854	2
Total - Customers Served	3,854	3
Total - Within Muni Boundary **	3,854	4

** = *Within municipal boundary*

REQUEST TO INCLUDE ITEM ON AGENDA

Board or Committee: Water & Sewage Committee

Date of Meeting: Wednesday, April 26th, 2017

Request by: Kathy Unertl, Finance Director

Describe below the item(s) you wish to have put on the agenda:
(please attach any pertinent information)

Consider Water Simplified Rate Case Application to Public Service Commission (PSC)

Although a positive % for 2016, the City's rate of return is far below authorized 3.0% level and utility cash flow requirements..

City is eligible for 3.0% water simplified rate increase. Process timeframes:

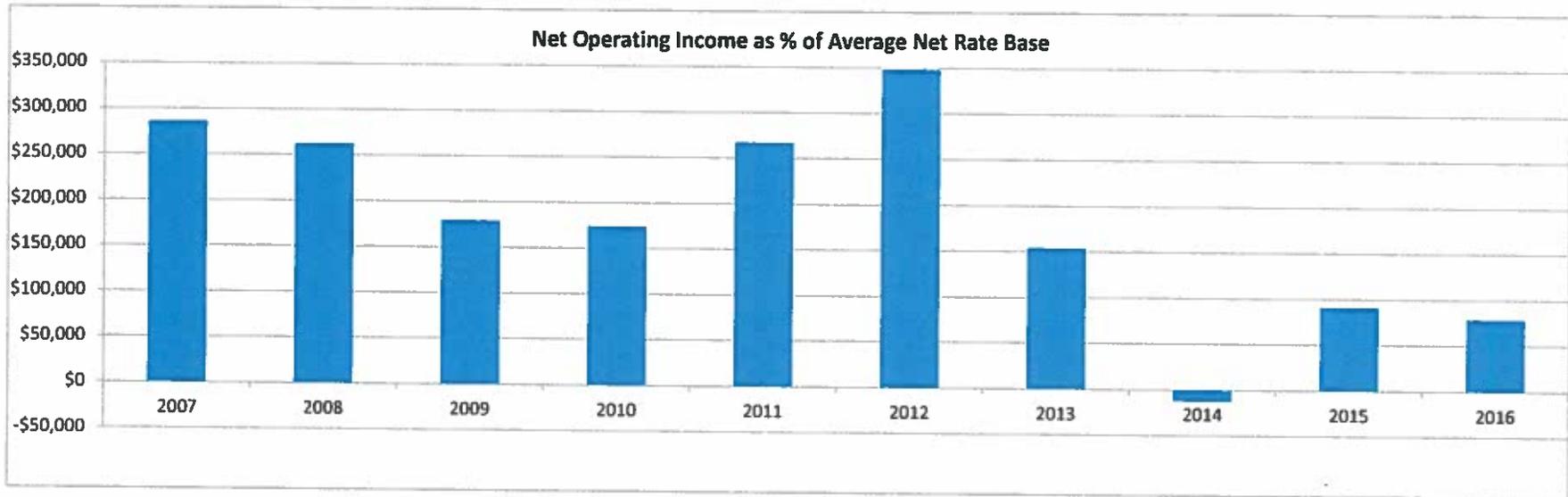
- Water & Sewage Disposal Committee – 4/26/2017
- Merrill Common Council – 5/9/2017
- Publish notice in Merrill Courier – 5/12/2017
- Submit to Wisconsin PSC - 5/12/2017
- Proposed water rate adjustment as of July 1st, 2017

Signed:  4/17/2017

City of Merrill Water Utility

PSC Return on Rate Base Computation Summary

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Net Operating Income	\$286,121	\$262,593	\$179,339	\$173,809	\$267,118	\$348,541	\$153,994	(\$12,343)	\$91,114	\$78,688
Net Operating Income as % of Ave. Net Rate Base	5.24%	4.70%	3.27%	3.19%	4.90%	2.28%	2.43%	-0.17%	1.27%	1.05%
% Change From Previous Year	-0.13%	-0.54%	-1.43%	-0.08%	1.71%	-2.62%	0.15%	-2.60%	1.44%	-0.22%



There was a 3.25% Simplified Water Rate adjustment effective August 1st, 2012 as first step for paying for major water treatment improvements.

The Wisconsin Public Service Commission (PSC) approved 10% Water Rate increase effective 12/1/2013 related to water treatment improvements. For 2014, the Wisconsin Public Service had projected 2.5% rate of return after the 12/1/2013 rate increase. However, the severe 2013-2014 winter conditions included community-wide running water, significant 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.

Summary Rate of Return 2016

Attachment: Water SRC-2017 (2432 : Consider Water Simplified Rate Case Application)

April 19, 2017

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

Water & Sewer Operations & Water Recycling Operations aka Wastewater Operations

- The dome work on the thickener clarifier at the Wastewater Treatment Plant has been completed.
- Routine maintenance continues at both the Wastewater Treatment Plant as well as the Water Utility Warehouse
- Sewer main maintenance & cleaning has started
- Hydrant flushing is scheduled for the end of May
- Training of new employees continues
- Continuing with routine meter changes and radio box installations
- Working on annual Consumer Confidence Report and newsletter

Respectfully submitted,



Gabe Steinagel
Utility Manager

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