



CITY OF MERRILL
WATER & SEWAGE DISPOSAL COMMITTEE
AGENDA • WEDNESDAY APRIL 25, 2018

Regular Meeting

City Hall Council Chambers

5:00 PM

- I. Call to Order
- II. Preliminary Items
 1. March Vouchers
- III. Agenda Items for Consideration
 1. Review of the 2017 PSC Annual Report
 2. Review of Water Utility Return on Rate Base Historical Information
 3. Operations Report
- IV. Public Comment Period
- V. Establish date, time and location of next meeting
- VI. Adjournment

PACKET: 07560 W U APRIL 2018

VENDOR SET: 01

**** CHECK LISTING ****

BANK : 4 UTILITY A/P

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
004374	AgSOURCE COOPERATIVE SERVICES I-2018031230618	AgSOURCE COOPERATIVE SERVICES	R	4/11/2018		230.00CR	159008	230.00
003513	BATTERIES PLUS I-033118	BATTERIES PLUS	R	4/11/2018		27.10CR	159009	27.10
001521	BAY TOWEL, INC I-033118	BAY TOWEL, INC	R	4/11/2018		484.04CR	159010	484.04
002809	CARQUEST OF MERRILL I-033118	CARQUEST OF MERRILL	R	4/11/2018		53.45CR	159011	53.45
000381	CITY OF MERRILL I-4/18 SWG REPL	CITY OF MERRILL	R	4/11/2018		15,000.00CR	159012	15,000.00
001556	CORE & MAIN LP I-033118	CORE & MAIN LP	R	4/11/2018		1,867.47CR	159013	1,867.47
000199	CUMMINS NPOWER LLC I-033118	CUMMINS NPOWER LLC	R	4/11/2018		1,144.80CR	159014	1,144.80
000212	FASTENAL COMPANY I-033118	FASTENAL COMPANY	R	4/11/2018		266.00CR	159015	266.00
000632	FERGUSON ENTERPRISES #1550 I-033118	FERGUSON ENTERPRISES #1550	R	4/11/2018		10,275.21CR	159016	10,275.21
002661	FRONTIER I-033118	FRONTIER	R	4/11/2018		147.74CR	159017	147.74
000224	HYDRITE CHEMICAL CO I-033118	HYDRITE CHEMICAL CO	R	4/11/2018		3,209.82CR	159018	3,209.82
002849	HYDROCORP I-0046374-IN	HYDROCORP	R	4/11/2018		1,340.00CR	159019	1,340.00
000751	L W ALLEN LLC I-105281	L W ALLEN LLC	R	4/11/2018		110,035.20CR	159020	110,035.20
000313	LINCOLN CO TREASURER'S OFFICE I-11664	LINCOLN CO TREASURER'S OFFICE	R	4/11/2018		178.32CR	159021	178.32

Attachment: March Vouchers (3246 : March Vouchers)

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VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
000351	LOCAL GOVERNMENT INVESTMENT POOL							
	I-REV.BOND.RED	LOCAL GOVERNMENT INVESTMENT PO	R	4/11/2018		8,750.00CR	159022	8,750.00
004283	MARKET SHARE BRANDS INC							
	I-4023002	MARKET SHARE BRANDS INC	R	4/11/2018		254.93CR	159023	254.93
000041	MERRILL ACE HARDWARE							
	I-033118	MERRILL ACE HARDWARE	R	4/11/2018		146.75CR	159024	146.75
000328	MERRILL WATER UTILITY							
	I-033118	MERRILL WATER UTILITY	R	4/11/2018		35.19CR	159025	35.19
000540	NAPA AUTO PARTS							
	I-033118	NAPA AUTO PARTS	R	4/11/2018		43.23CR	159026	43.23
000337	NORTH CENTRAL LABORATORIES							
	I-033118	NORTH CENTRAL LABORATORIES	R	4/11/2018		1,502.08CR	159027	1,502.08
001891	NORTHERN LAKE SERVICE INC							
	I-330315	NORTHERN LAKE SERVICE INC	R	4/11/2018		333.00CR	159028	333.00
000824	PER MAR SECURITY SERVICES							
	I-1853884	PER MAR SECURITY SERVICES	R	4/11/2018		1,095.00CR	159029	1,095.00
000362	PETERSON BROS. SAND							
	I-12501	PETERSON BROS. SAND	R	4/11/2018		251.75CR	159030	251.75
000576	PHYSIO-CONTROL, INC							
	I-118023110	PHYSIO-CONTROL, INC	R	4/11/2018		4,926.10CR	159031	4,926.10
000531	RENT-A-FLASH OF WI							
	I-61112	RENT-A-FLASH OF WI	R	4/11/2018		555.46CR	159032	555.46
003883	RIVER'S EDGE LP							
	I-02276	RIVER'S EDGE LP	R	4/11/2018		30.00CR	159033	30.00
000897	SANDERS & ASSOCIATES LLC							
	I-6056	SANDERS & ASSOCIATES LLC	R	4/11/2018		850.00CR	159034	850.00
001201	SENSUS USA, INC							
	I-ZA18003723	SENSUS USA, INC	R	4/11/2018		1,949.94CR	159035	1,949.94

Attachment: March Vouchers (3246 : March Vouchers)

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001811	SGS ENVIRONMENTAL CONTRACTING LLC							
	I-033118	SGS ENVIRONMENTAL CONTRACTING	R	4/11/2018		2,331.25CR	159036	2,331.25
000554	SUPERIOR CHEMICAL CORP							
	I-188715	SUPERIOR CHEMICAL CORP	R	4/11/2018		355.19CR	159037	355.19
000578	USA BLUE BOOK							
	I-033118	USA BLUE BOOK	R	4/11/2018		3,718.16CR	159038	3,718.16
000650	VICTORY JANITORIAL, INC.							
	I-033118	VICTORY JANITORIAL, INC.	R	4/11/2018		306.28CR	159039	306.28
000284	VIP ALL-VALUE							
	I-033118	VIP ALL-VALUE	R	4/11/2018		316.90CR	159040	316.90
004261	VULCAN INDUSTRIES INC							
	I-18142-14533	VULCAN INDUSTRIES INC	R	4/11/2018		123.00CR	159041	123.00
000299	WAL-MART COMMUNITY/GEMB							
	I-033118	WAL-MART COMMUNITY/GEMB	R	4/11/2018		185.56CR	159042	185.56
000587	WI STATE LAB OF HYGIENE							
	I-542840	WI STATE LAB OF HYGIENE	R	4/11/2018		25.00CR	159043	25.00
003722	BRAD WIRT							
	I-WRWA CONF	BRAD WIRT	R	4/11/2018		298.00CR	159044	298.00
000656	WISCONSIN PUBLIC SERVICE							
	I-033118	WISCONSIN PUBLIC SERVICE	R	4/11/2018		12,718.27CR	159045	12,718.27
000227	XYLEM WATER SOLUTIONS U.S.A. INC							
	I-033118	XYLEM WATER SOLUTIONS U.S.A. I	R	4/11/2018		2,484.00CR	159046	2,484.00

* * T O T A L S * *	NO#	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:	39	0.00	187,844.19	187,844.19
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:	39	0.00	187,844.19	187,844.19

Attachment: March Vouchers (3246 : March Vouchers)

TOTAL ERRORS: 0

TOTAL WARNINGS: 0

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** POSTING PERIOD RECAP **

FUND	PERIOD	AMOUNT
20	4/2018	333.00CR
62	4/2018	42,002.23CR
63	4/2018	145,508.96CR
=====		
ALL		187,844.19CR

Attachment: March Vouchers (3246 : March Vouchers)



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

MERRILL WATER UTILITY

2401 RIVER ST
MERRILL, WI 54452

For the Year Ended: DECEMBER 31, 2017

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

I **Kathy Unertl**, 4/1/2018 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: **3/20/2018**

Attachment: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

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Attachment: Water PSC 2017 Report (3248 : 2017 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

Attachment: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

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: 07/05/2017

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

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

Name: 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

Attachment: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

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: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	1,574,700	1,522,997	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	791,267	727,568	4
Depreciation Expense (403)	357,542	340,734	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	385,639	376,007	7
Total Operating Expenses	1,534,448	1,444,309	8
Net Operating Income	40,252	78,688	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	40,252	78,688	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	6,725	753	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	3,027	1,465	16
Miscellaneous Nonoperating Income (421)	0	162,985	17
Total Other Income	9,752	165,203	18
Total Income	50,004	243,891	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(27,345)	(27,345)	21
Other Income Deductions (426)	55,275	55,338	22
Total Miscellaneous Income Deductions	27,930	27,993	23
Income Before Interest Charges	22,074	215,898	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	26,945	28,445	26
Amortization of Debt Discount and Expense (428)			27
Amortization of Premium on Debt--Cr. (429)			28
Interest on Debt to Municipality (430)	1,520	2,044	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	28,465	30,489	32
Net Income	(6,391)	185,409	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	8,208,178	8,022,769	35
Balance Transferred from Income (433)	(6,391)	185,409	36
Miscellaneous Credits to Surplus (434)			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)	8,201,787	8,208,178	41

Attachment: Water PSC 2017 Report (3248 : 2017 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	1,574,700		1,574,700	3
Total (Acct. 400)	1,574,700	0	1,574,700	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	791,267		791,267	6
Total (Acct. 401-402)	791,267	0	791,267	7
Depreciation Expense (403)	0	0	0	8
Derived	357,542		357,542	9
Total (Acct. 403)	357,542	0	357,542	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	385,639		385,639	15
Total (Acct. 408)	385,639	0	385,639	16
TOTAL UTILITY OPERATING INCOME	40,252	0	40,252	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	6,725		6,725	20
Total (Acct. 415-416)	6,725	0	6,725	21
Interest and Dividend Income (419)	0	0	0	22
INTEREST ON CASH AND INVESTMENTS	3,027		3,027	23
Total (Acct. 419)	3,027	0	3,027	24
Miscellaneous Nonoperating Income (421)	0	0	0	25
Contributed Plant - Water			0	26
Impact Fees - Water			0	27
Total (Acct. 421)	0	0	0	28
TOTAL OTHER INCOME	9,752	0	9,752	29
MISCELLANEOUS INCOME DEDUCTIONS	0	0	0	30
Miscellaneous Amortization (425)	0	0	0	31
Regulatory Liability (253) Amortization	(27,345)		(27,345)	32
Total (Acct. 425)	(27,345)	0	(27,345)	33
Other Income Deductions (426)	0	0	0	34
Depreciation Expense on Contributed Plant - Water		55,275	55,275	35
Total (Acct. 426)	0	55,275	55,275	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(27,345)	55,275	27,930	37
INTEREST CHARGES	0	0	0	38
Interest on Long-Term Debt (427)	0	0	0	39
Derived	26,945		26,945	40

Attachment: Water PSC 2017 Report (3248 : 2017 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)	
Total (Acct. 427)	26,945	0	26,945	41
Interest on Debt to Municipality (430)	0	0	0	42
Derived	1,520		1,520	43
Total (Acct. 430)	1,520	0	1,520	44
Other Interest Expense (431)	0	0	0	45
Derived	0		0	46
Total (Acct. 431)	0	0	0	47
TOTAL INTEREST CHARGES	28,465	0	28,465	48
NET INCOME	48,884	(55,275)	(6,391)	49
EARNED SURPLUS	0	0	0	50
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	51
Derived	6,770,556	1,437,622	8,208,178	52
Total (Acct. 216)	6,770,556	1,437,622	8,208,178	53
Balance Transferred from Income (433)	0	0	0	54
Derived	48,884	(55,275)	(6,391)	55
Total (Acct. 433)	48,884	(55,275)	(6,391)	56
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	6,819,440	1,382,347	8,201,787	57

Attachment: Water PSC 2017 Report (3248 : 2017 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						1
Revenues (account 415)	14,499				14,499	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold	7,774				7,774	4
Payroll					0	5
Materials					0	6
Taxes					0	7
Total costs and expenses	7,774	0	0	0	7,774	8
Net Income (or loss)	6,725	0	0	0	6,725	9

Attachment: Water PSC 2017 Report (3248 : 2017 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	1,574,700				1,574,700	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	1,574,700	0	0	0	1,574,700	6

Attachment: Water PSC 2017 Report (3248 : 2017 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 (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	374,196		374,196	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	374,196	0	374,196	20

Attachment: Water PSC 2017 Report (3248 : 2017 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	6.0	1
Electric		2
Gas		3
Sewer		4

Attachment: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

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)	15,464,049	15,232,666	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	6,107,030	5,739,177	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	9,357,019	9,493,489	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)	804,513	877,755	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)	352,350	343,811	23
Other Accounts Receivable (143)	1,816	2,065	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	29,841	38,863	26
Plant Materials and Operating Supplies (154)	78,859	32,094	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)	3,710	7,416	34
Total Current and Accrued Assets	1,271,089	1,302,004	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)	143,457	199,609	42
Total Deferred Debits	143,457	199,609	43
TOTAL ASSETS AND OTHER DEBITS	10,771,565	10,995,102	44

Attachment: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

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)	780,940	752,008	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	8,201,787	8,208,178	5
Total Proprietary Capital	8,982,727	8,960,186	6
LONG-TERM DEBT			7
Bonds (221)	1,373,786	1,452,149	8
Advances from Municipality (223)	81,560	107,681	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	1,455,346	1,559,830	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	38,769	65,933	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	5,471	6,165	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	66,563	114,367	20
Total Current and Accrued Liabilities	110,803	186,465	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	222,689	288,621	25
Total Deferred Credits	222,689	288,621	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	10,771,565	10,995,102	33

Attachment: Water PSC 2017 Report (3248 : 2017 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	15,232,666	0	0	0	2
	15,232,666	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	12,836,870				5
Utility Plant in Service - Contributed Plant (101.2)	2,546,733				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)	80,446				11
Total Utility Plant	15,464,049	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)	4,939,001				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,168,029				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	6,107,030	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	9,357,019	0	0	0	27

Attachment: Water PSC 2017 Report (3248 : 2017 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 (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	4,623,924	0	0	0	4,623,924	1
Credits during year						2
Charged Depreciation Expense (403)	357,542				357,542	3
Depreciation Expense on Meters Charged to Sewer	23,211				23,211	4
Salvage	3,860				3,860	5
Total credits	384,613	0	0	0	384,613	6
Debits during year						7
Book Cost of Plant Retired	69,536				69,536	8
Cost of Removal					0	9
Total debits	69,536	0	0	0	69,536	10
Balance end of year (111.1)	4,939,001	0	0	0	4,939,001	11

Attachment: Water PSC 2017 Report (3248 : 2017 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 (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	1,115,253	0	0	0	1,115,253	1
Credits during year						2
Charged Other Income Deductions (426)	55,275				55,275	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage					0	5
Total credits	55,275	0	0	0	55,275	6
Debits during year						7
Book Cost of Plant Retired	2,499				2,499	8
Cost of Removal					0	9
Total debits	2,499	0	0	0	2,499	10
Balance end of year (111.2)	1,168,029	0	0	0	1,168,029	11

Attachment: Water PSC 2017 Report (3248 : 2017 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 (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

Attachment: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

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

Attachment: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	78,859	32,094
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Material and Supplies	78,859	32,094

Attachment: Water PSC 2017 Report (3248 : 2017 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 (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

1
2
3
4
5
6

Attachment: Water PSC 2017 Report (3248 : 2017 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 (a)	Amount (b)	
Balance first of year	752,008	1
2017 TID Infrastructure contributions	28,932	2
Balance end of year	780,940	3

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%	1,373,786	1
Total				1,373,786	2

Attachment: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					1
General Obligation Note	01/15/2005	10/18/2020	1.97%	81,560	2
Total for Account 223				81,560	3

Attachment: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	385,639	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	9,716	5
Total accruals and other credits	395,355	6
County, state and local taxes	373,328	7
Social Security taxes	20,586	8
PSC Remainder Assessment	1,441	9
Gross Receipts Tax		10
Total payments and other debits	395,355	11
Balance end of year	0	12

Attachment: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

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	4,534	26,945	27,200	4,279	2
Subtotal Bonds (221)	4,534	26,945	27,200	4,279	3
Advances from Municipality (223)	0	0	0	0	4
1/18/05 G.O. NOTE	1,631	1,520	1,959	1,192	5
Subtotal Advances from Municipality (223)	1,631	1,520	1,959	1,192	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	6,165	28,465	29,159	5,471	16

Attachment: Water PSC 2017 Report (3248 : 2017 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 (a)	Balance End of Year (b)	
Cash and Working Funds (131)	0	1
Cash	804,513	2
Total (Acct. 131)	804,513	3
Customer Accounts Receivable (142)	0	4
Water	352,350	5
Total (Acct. 142)	352,350	6
Other Accounts Receivable (143)	0	7
Sewer (Non-regulated)		8
Merchandising, jobbing and contract work		9
Other Receivables	1,816	10
Total (Acct. 143)	1,816	11
Receivables from Municipality (145)	0	12
Tax Roll Receivable	29,841	13
Total (Acct. 145)	29,841	14
Early Ret WRS-UAAL to 2018 (Authorized Bruce Manthey PSC LTR 1/05)	3,710	15
Total (Acct. 174)	3,710	16
Miscellaneous Deferred Debits (186)	0	17
Deferred outflows related to pension	143,457	18
Total (Acct. 186)	143,457	19
Accounts Payable (232)	0	20
Accounts Payable	38,769	21
Total (Acct. 232)	38,769	22
Compensated Absences	48,199	23
Pension Liability	18,364	24
Total (Acct. 242)	66,563	25
Other Deferred Credits (253)	0	26
Regulatory Liability	164,054	27
Deferred inflows related to pension	58,860	28
Regulatory liability related to pension	(225)	29
Total (Acct. 253)	222,689	30

Attachment: Water PSC 2017 Report (3248 : 2017 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.

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

Attachment: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

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)	12,734,098				12,734,098	2
Materials and Supplies	55,476				55,476	3
Less Average						4
Reserve for Depreciation (111.1)	4,781,462				4,781,462	5
Customer Advances for Construction					0	6
Regulatory Liability	177,726				177,726	7
Average Net Rate Base	7,830,386	0	0	0	7,830,386	8
Net Operating Income	40,252				40,252	9
Net Operating Income as a percent of Average Net Rate Base	0.51%	N/A	N/A	N/A	0.51%	10

Attachment: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

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	191,399	0	0	0	191,399	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	164,054	0	0	0	164,054	6

Attachment: Water PSC 2017 Report (3248 : 2017 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
The Utility increased water rates 3% effective August 1, 2017

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

7. Any additional matters

Attachment: Water PSC 2017 Report (3248 : 2017 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)	1,442,458	1,412,106	2
Total Sales of Water	1,442,458	1,412,106	3
Other Operating Revenues			4
Forfeited Discounts (470)	9,089	7,135	5
Rents from Water Property (472)	102,775	90,659	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	20,378	13,097	8
Total Other Operating Revenues	132,242	110,891	9
Total Operating Revenues	1,574,700	1,522,997	10
Operation and Maintenance Expenses			11
Source of Supply Expenses (600-605)	0	0	12
Pumping Expenses (620-625)	73,210	77,430	13
Water Treatment Expenses (630-635)	54,650	98,725	14
Transmission and Distribution Expenses (640-655)	260,076	239,227	15
Customer Accounts Expenses (901-906)	79,789	66,709	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-935)	323,542	245,477	18
Total Operation and Maintenance Expenses	791,267	727,568	19
Other Operating Expenses			20
Depreciation Expense (403)	357,542	340,734	21
Amortization Expense (404-407)			22
Taxes (408)	385,639	376,007	23
Total Other Operating Expenses	743,181	716,741	24
Total Operating Expenses	1,534,448	1,444,309	25
NET OPERATING INCOME	40,252	78,688	26

Attachment: Water PSC 2017 Report (3248 : 2017 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 or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)	1	4,345	1,784	3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	1	4,345	1,784	8
Metered Sales to General Customers (461)				9
Residential (461.1)	3,334	110,749	673,409	10
Commercial (461.2)	394	43,135	178,831	11
Industrial (461.3)	57	23,587	72,551	12
Public Authority (461.4)	57	18,625	72,177	13
Multifamily Residential (461.5)	39	11,530	46,152	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	3,881	207,626	1,043,120	16
Private Fire Protection Service (462)	1		34,657	17
Public Fire Protection Service (463)	1		362,897	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	3,884	211,971	1,442,458	22

Attachment: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

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

Attachment: Water PSC 2017 Report (3248 : 2017 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).

Description (a)	Amount (b)	1
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	362,897	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)	362,897	5
Forfeited Discounts (470)		6
Customer late payment charges	9,089	7
Total Forfeited Discounts (470)	9,089	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	102,775	10
Total Rents from Water Property (472)	102,775	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	6,463	16
Private Hydrant Maintenance	4,000	17
Special Assessment letters for Title Companies	5,590	18
Turn on Charge	4,325	19
Total Other Water Revenues (474)	20,378	20

Attachment: Water PSC 2017 Report (3248 : 2017 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

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)		8,608	8,608	16,127 *	8
Fuel for Power Production (621)			0	0	9
Fuel or Power Purchased for Pumping (622)		46,837	46,837	44,618	10
Operation Supplies and Expenses (623)			0	0	11
Maintenance of Pumping Plant (625)		17,765	17,765	16,685	12
Total Pumping Expenses	0	73,210	73,210	77,430	13
WATER TREATMENT EXPENSES					14
Operation Labor (630)		13,040	13,040	21,542 *	15
Chemicals (631)		11,304	11,304	22,905 *	16
Operation Supplies and Expenses (632)		20,061	20,061	6,171 *	17
Maintenance of Water Treatment Plant (635)		10,245	10,245	48,107 *	18
Total Water Treatment Expenses	0	54,650	54,650	98,725	19
TRANSMISSION AND DISTRIBUTION EXPENSES					20
Operation Labor (640)		45,392	45,392	65,239 *	21
Operation Supplies and Expenses (641)		23,777	23,777	28,544	22
Maintenance of Distribution Reservoirs and Standpipes (650)		17,067	17,067	10,482 *	23
Maintenance of Mains (651)		63,842	63,842	56,940	24
Maintenance of Services (652)		46,733	46,733	41,077	25
Maintenance of Meters (653)		24,056	24,056	15,534 *	26
Maintenance of Hydrants (654)		24,739	24,739	14,038 *	27
Maintenance of Other Plant (655)		14,470	14,470	7,373 *	28
Total Transmission and Distribution Expenses	0	260,076	260,076	239,227	29
CUSTOMER ACCOUNTS EXPENSES					30
Meter Reading Labor (901)		9,019	9,019	6,625	31
Accounting and Collecting Labor (902)		65,207	65,207	54,181	32
Supplies and Expenses (903)		5,563	5,563	5,903	33
Uncollectible Accounts (904)			0	0	34
Customer Service and Informational Expenses (906)			0	0	35
Total Customer Accounts Expenses	0	79,789	79,789	66,709	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)		61,426	61,426	43,414 *	41

Attachment: Water PSC 2017 Report (3248 : 2017 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)	
Office Supplies and Expenses (921)		68,884	68,884	54,898	42
Administrative Expenses Transferred--Credit (922)			0	0	43
Outside Services Employed (923)		16,863	16,863	13,985	44
Property Insurance (924)		11,736	11,736	10,677	45
Injuries and Damages (925)		12,357	12,357	8,542	46
Employee Pensions and Benefits (926)		137,727	137,727	99,392 *	47
Regulatory Commission Expenses (928)		509	509	480	48
Miscellaneous General Expenses (930)		6,670	6,670	4,291	49
Transportation Expenses (933)		7,370	7,370	9,798	50
Maintenance of General Plant (935)			0	0	51
Total Administrative and General Expenses	0	323,542	323,542	245,477	52
TOTAL OPERATION AND MAINTENANCE EXPENSES	0	791,267	791,267	727,568	53

Attachment: Water PSC 2017 Report (3248 : 2017 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.

- (620) Payroll charged to functions based on actual time spent; less time spent in 2017 than 2016
- (630) Decrease is due to the filter replacement in 2016 - more labor was required in 2016
- (631) Chemicals were ordered twice in 2016, only once in 2017
- (632) Increased testing and supplies in 2017
- (635) Replaced the filter in 2016, which required more maintenance expenses
- (640) Payroll charged to functions based on actual time spent; less time spent in 2017 than 2016
- (650) In 2017, the Utility had a tank evaluation and clean out
- (653) Disposal of obsolete inventory.
- (654) More labor required for maintenance in 2017
- (655) Based on analysis of maintenance projects needed to be completed
- (920) Hired additional labor in 2017
- (926) Increase in health insurance due to claim history and lump payout of sick leave to retired Utility superintendent

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	363,612	355,747	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	9,716	6,316	2
Net Property Tax Equivalent	353,896	349,431	3
Social Security	30,302	25,021	4
PSC Remainder Assessment	1,441	1,555	5
Total Tax Expense	385,639	376,007	6

Attachment: Water PSC 2017 Report (3248 : 2017 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	0.000000
2. County Tax Rate	mills	5.694014
3. Local Tax Rate	mills	14.586231
4. School Tax Rate	mills	8.829856
5. Vocational School Tax Rate	mills	1.244750
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	30.354851
9. Less: State Credit	mills	1.586567
11. Net Tax Rate	mills	28.768284

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	14.586231
13. Combined School Tax Rate	mills	10.074606
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	24.660837
16. Total Tax Rate	mills	30.354851
17. Ratio of Local and School Tax to Total	dec.	0.812418
18. Total Tax Net of State Credit	mills	28.768284
19. Net Local and School Tax Rate	mills	23.371881
20. Utility Plant, Jan 1	\$	15,232,666
21. Materials & Supplies	\$	32,094
22. Subtotal	\$	15,264,760
23. Less: Plant Outside Limits	\$	0
24. Taxable Assets	\$	15,264,760
25. Assessment Ratio	dec.	1.019190
26. Assessed Value	\$	15,557,691
27. Net Local and School Tax Rate	mills	23.371881
28. Tax Equiv. Computed for Current Year	\$	363,612

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	15,232,666
2. Materials & Supplies	\$	32,094
3. Subtotal	\$	15,264,760
4. Less: Plant Outside Limits	\$	0
5. Taxable Assets	\$	15,264,760
6. Assessed Value	\$	15,557,691
7. Tax Equiv. Computed for Current Year	\$	363,612
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)	\$	363,612

Attachment: Water PSC 2017 Report (3248 : 2017 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)	
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	71,780			332,012	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	260,232	71,780	0	0	332,012	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)	6,974,690	47,271	5,566		7,016,395	34
Services (345)	511,100	8,286	930		518,456	35
Meters (346)	815,802	90,744	34,290		872,256	36
Hydrants (348)	719,326	5,196			724,522	37

Attachment: Water PSC 2017 Report (3248 : 2017 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	9,381,582	151,497	40,786	0	9,492,293	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)	310,239	14,000			324,239	44
Transportation Equipment (392)	166,396	37,803	28,750		175,449	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	1,264,554	51,803	28,750	0	1,287,607	53
Total utility plant in service directly assignable	12,631,326	275,080	69,536	0	12,836,870	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	12,631,326	275,080	69,536	0	12,836,870	56

Attachment: Water PSC 2017 Report (3248 : 2017 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.

(314) Added pumps at Well #5 and Well #3

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)	1,602,900		1,279		1,601,621	34
Services (345)	670,905		1,220		669,685	35
Meters (346)	0				0	36
Hydrants (348)	38,770				38,770	37

Attachment: Water PSC 2017 Report (3248 : 2017 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	2,313,680	0	2,499	0	2,311,181	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	2,549,232	0	2,499	0	2,546,733	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	2,549,232	0	2,499	0	2,546,733	56

Attachment: Water PSC 2017 Report (3248 : 2017 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	1
2.000	1,208	934	1,552	5,550	1,355	216	775	217	286	38		12,131	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	7,626		159,738	4
8.000		3	844	9,586	11,029	11,723	12,815	27,316	20,416	3,738		97,470	5
10.000				4,017	21,653	8,211	4,176	8,100	218	2,340		48,715	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
Total	4,517	7,469	6,205	58,668	58,269	69,404	58,530	80,263	39,066	19,476		401,867	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.

Attachment: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

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	23,198		22,912				22,912	1
February	22,816		22,584				22,584	2
March	24,372		24,117				24,117	3
April	23,450		23,141				23,141	4
May	29,877		29,540				29,540	5
June	28,212		27,847				27,847	6
July	26,532		26,152				26,152	7
August	26,588		26,277				26,277	8
September	27,051		26,713				26,713	9
October	24,851		24,530				24,530	10
November	23,372		22,998				22,998	11
December	24,003		23,680				23,680	12
TOTAL	304,322	0	300,491	0	0	0	300,491	13

Attachment: Water PSC 2017 Report (3248 : 2017 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 (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	300,491
Less: Gallons (000s) sold to wholesale customers (exported water)	0
Subtotal: Net gallons (000s) entering distribution system	300,491
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	211,971
Gallons (000s) of Non-Revenue Water	88,520
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	17,805
Subtotal: Unbilled Authorized Consumption	17,805
Total Water Loss	70,715
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)	2,363
Gallons (000s) estimated due to unreported and background leakage	68,352
Subtotal Real Losses (leakage)	70,715
Non-Revenue Water as percentage of net water supplied	29%
Total Water Loss as percentage of net water supplied	24%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	1,467
Date of maximum	05/27/2017
Cause of maximum	
Flushing Hydrants	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	428
Date of minimum	01/28/2017
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	352,160
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	5

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
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	

1
2
3
4
5

Attachment: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

Sources of Water Supply - Intake Information

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

Attachment: Water PSC 2017 Report (3248 : 2017 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)	Horsepower (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: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

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	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 (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: Water PSC 2017 Report (3248 : 2017 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.

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	12,103	28			12,131	2
Other Metal	Distribution	4	504		378		126	3
Other Metal	Distribution	6	158,849	579			159,428	4
Other Plastic	Distribution	6	310				310	5
Other Metal	Distribution	8	95,870				95,870	6
Other Plastic	Distribution	8	1,600				1,600	7
Other Metal	Distribution	10	48,715				48,715	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
Total Within Municipality			401,638	607	378		401,867	13
Total Utility			401,638	607	378		401,867	14

Attachment: Water PSC 2017 Report (3248 : 2017 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.

Financed through Utility operations

Attachment: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

Utility-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	18
Lead	0.750	25				25	8	1
Other Metal	0.750	2,606			5	2,601	67	2
Lead	1.000	4				4	1	3
Other Metal	1.000	1,128	6			1,134	104	4
Other Plastic	1.000	1	1			2		5
Other Metal	1.250	15				15	2	6
Other Metal	1.500	102	1	1		102	13	7
Other Metal	2.000	94	1	2		93	9	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			2		12
Other Metal	6.000	33	1			34	2	13
Other Plastic	6.000	4				4		14
Other Metal	8.000	51	2			53	14	15
Other Metal	10.000	5				5		16
Other Metal	12.000	1				1		17
Utility Total		4,109	13	8		4,114	223	18

Attachment: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

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 6 were contributed by the TID
- 1' - other plastic - 1 was contributed by the TID
- 1.5' - other metal -1 addition financed by the Utility
- 2' - other metal - 1 addition financed by the Utility
- 4' - other plastic- 1 addition by private owner
- 6' - other metal- 1 addition by private owner
- 8' - other metal- 2 additions were contributed 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 (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	3,199	120	266	24	3,077	257	2,779	184	13	7	2						92	3,077
3/4	598	176	7		767	18	533	96	17	10	2						109	767
1	102	6	6		102	20	15	50	12	6	7						12	102
1 1/2	48	1	0	1	50	19	1	21	6	4	13						5	50
2	77	2	3	2	78	33		30	8	14	17						9	78
3	17	2	0		19	16		5	1	8	1						4	19
4	4		0		4	3				4								4
6	1		0		1	1				1								1
Total	4,046	307	282	27	4,098	367	3,328	386	57	54	42						231	4,098

Attachment: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

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

Attachment: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

Hydrants and Distribution System Valves

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	0				0	1
Fire - Within Municipality	612	2			614	2
Total Fire Hydrants	612	2	0	0	614	3
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	242
Number of Distribution System Valves end of year	1,949
Number of Distribution Valves operated during Year	401

Attachment: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

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)

General Footnote

Contributed by TID.

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	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

Attachment: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

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

Attachment: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

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) **	3,881	1
Total - Lincoln County	3,881	2
Total - Customers Served	3,881	3
Total - Within Muni Boundary **	3,881	4

** = *Within municipal boundary*

Privately-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	18
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
Utility Total					4,093	4,093	223	18

Attachment: Water PSC 2017 Report (3248 : 2017 PSC Annual Report)

Privately-Owned Water Service Lines

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

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

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

Adjustments are to actual

REQUEST TO INCLUDE ITEM ON AGENDA

Board or Committee: Water & Sewage Committee

Date of Meeting: Wednesday, April 25th, 2018

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 Water Utility Return on Rate Base Historical Information

Although a positive % for 2017, the City's rate of return is far below authorized 3.0% level and utility cash flow requirements. Further discussion is needed – especially if there are needed water system capital improvement requirements.

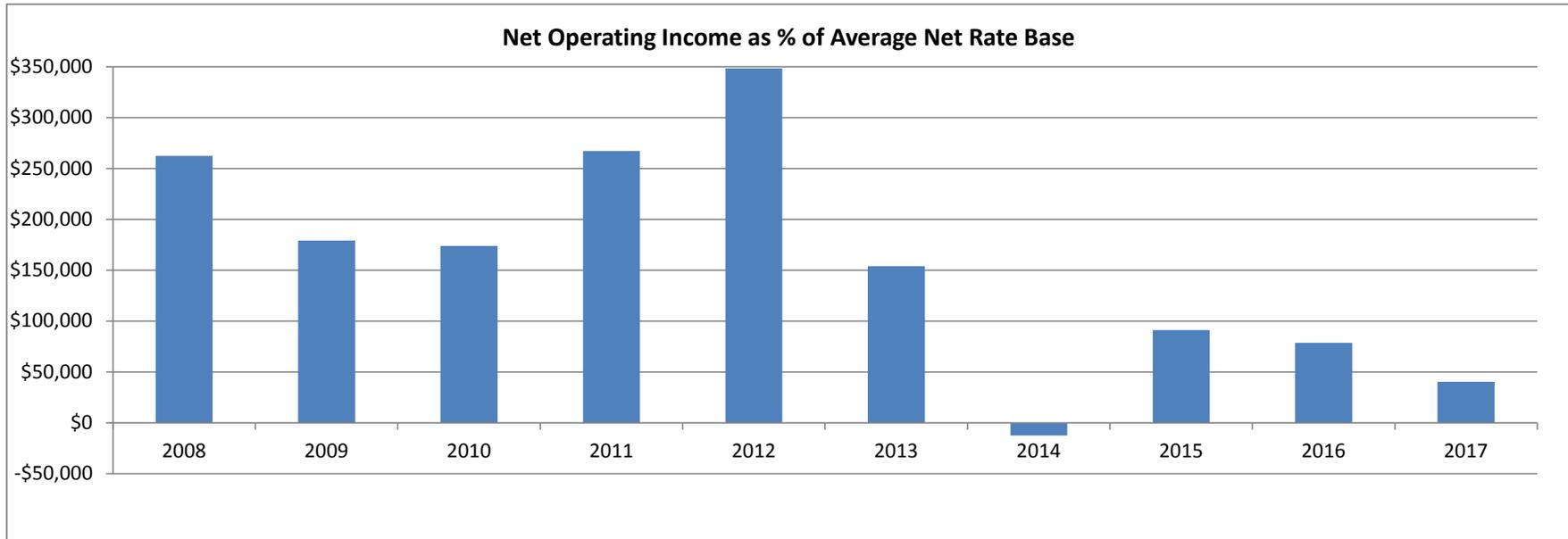
Schenck auditors are tentatively scheduled to present the 2017 City and Utility audit on Tuesday, May 8th likely at a Committee of Whole and then briefer audit presentation at the Common Council meeting.

Dated: 4/18/2018

City of Merrill Water Utility

PSC Return on Rate Base Computation Summary

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
Net Operating Income	\$262,593	\$179,339	\$173,809	\$267,118	\$348,541	\$153,994	(\$12,343)	\$91,114	\$78,688	\$40,252
Net Operating Income as % of Ave. Net Rate Base	4.70%	3.27%	3.19%	4.90%	2.28%	2.43%	-0.17%	1.27%	1.05%	0.51%
% Change From Previous Year	-0.54%	-1.43%	-0.08%	1.71%	-2.62%	0.15%	-2.60%	1.44%	-0.22%	-0.54%



There was a 14% Water Rate increase implemented effective January 1st, 2011.

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. 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, July 1st, 2016, and August 1st, 2017.

April 18, 2018

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

Water & Sewer Operations & Water Recycling Operations aka Wastewater Operations

- Repaired water main on South Center Ave & Riverside Ave 4/13/18 – damage caused by crew in town doing borings
- Update on the lab at the WWTP has begun.
- New vector truck has been delivered & training completed
- New doors have been installed at both Wells 4 & 5; new doors will be installed at the Wastewater Treatment Plant

Respectfully submitted,



Gabe Steinagel
Utility Manager

ah