



**CITY OF MERRILL**  
**WATER & SEWAGE DISPOSAL COMMITTEE**  
**AGENDA • WEDNESDAY APRIL 24, 2019**

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**Regular Meeting**

**City Hall Council Chambers**

**5:00 PM**

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

PACKET: 08059 WU April 2019

VENDOR SET: 01

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

BANK : 4 UTILITY A/P

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

**Attachment: March Vouchers (4111 : March Vouchers)**

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BANK : 4 UTILITY A/P

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

Attachment: March Vouchers (4111 : March Vouchers)

PACKET: 08059 WU April 2019

VENDOR SET: 01

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

* * T O T A L S * *	NO#	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:	41	0.00	105,298.97	105,298.97
HANDWRITTEN CHECKS:	0	0.00	0.00	0.00
PRE-WRITE CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
VOID CHECKS:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
CORRECTIONS:	0	0.00	0.00	0.00
REGISTER TOTALS:	41	0.00	105,298.97	105,298.97

TOTAL ERRORS: 0 TOTAL WARNINGS: 0

Attachment: March Vouchers (4111 : March Vouchers)

PACKET: 08059 WU April 2019

VENDOR SET: 01

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

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

Attachment: March Vouchers (4111 : March Vouchers)

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

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

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

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

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

Kathy Unertl, Finance Director  
City of Merrill

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



# WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

MERRILL WATER UTILITY

2401 RIVER ST  
MERRILL, WI 54452

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For the Year Ended: DECEMBER 31, 2018

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TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

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I **Kathy Unertl, Finance Director** of **MERRILL WATER UTILITY**, certify that I am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

Date Signed: **3/8/2019**

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

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## Identification and Ownership - Contacts

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

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Name: Gabriel Steinagel  
Title: Utility Manager  
Mailing Address: 2401 River Street  
Merrill, WI 54452  
Phone: (715) 536-6561  
Email Address: gabriel.steinagel@ci.merrill.wi.us

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

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Name: David Maccoux, CPA  
Title: Principal  
Mailing Address: CliftonLarsonAllen LLP  
PO Box 23819  
Green Bay, WI 54305  
Phone: (920) 455-4114  
Email Address: dave.maccoux@claconnect.com

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

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Name: Gabriel Steinagel  
Title: Utility Manager  
Mailing Address: 2401 River Street  
Merrill, WI 54452  
Phone: (715) 536-6561  
Email Address: gabriel.steinagel@ci.merrill.wi.us

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

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Name: Rob Norton  
Title: Chairman  
Mailing Address: 2401 River Street  
Merrill, WI 54452  
Phone: (715) 536-6561  
Email Address: rob.norton@ci.merrill.wi.us

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### Contact person for cybersecurity issues and events

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Name: Dustin Brown  
Title: IT Manager  
Mailing Address: 1004 East First Street  
Merrill, WI 54452  
Phone: (715) 536-6561  
Email Address: Dustin.Brown@ci.merrill.wi.us

### 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: 05/03/2018

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

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

Name: David Maccoux, CPA

Title: Principal

Organization Name: CliftonLarsonAllen LLP

USPS Address: PO Box 23819

City State Zip Green Bay, WI 54305

Telephone: (920) 455-4114

Email Address: dave.maccoux@claconnect.com

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

## Identification and Ownership - Governing Authority and Audit Information

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

#### General Footnote

##### ACCOUNTANTS' COMPILATION REPORT

To the City Council  
City of Merrill  
Merrill, Wisconsin

Management of the City of Merrill, Wisconsin is responsible for the accompanying Annual Report of Merrill Water Utility as of December 31, 2018, and for the year then ended included in the accompanying form prescribed by the Public Service Commission of Wisconsin. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants.

We did not audit or review the accompanying Annual Report of Merrill Water Utility included in the accompanying form prescribed by the Public Service Commission of Wisconsin, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Annual Report of Merrill Water Utility to the Public Service Commission included in the accompanying prescribed form.

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

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

CliftonLarsonAllen LLP  
Green Bay, Wisconsin  
March 29, 2019

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

## Identification and Ownership - Contract Operations

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**Do you have any contracts?**

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

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

## Identification and Ownership - Contract Operations

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

#### General Footnote

#### ACCOUNTANTS' COMPILATION REPORT

To the City Council  
City of Merrill  
Merrill, Wisconsin

Management of the City of Merrill, Wisconsin is responsible for the accompanying Annual Report of Merrill Water Utility as of December 31, 2018, and for the year then ended included in the accompanying form prescribed by the Public Service Commission of Wisconsin. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants.

We did not audit or review the accompanying Annual Report of Merrill Water Utility included in the accompanying form prescribed by the Public Service Commission of Wisconsin, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Annual Report of Merrill Water Utility to the Public Service Commission included in the accompanying prescribed form.

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

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

CliftonLarsonAllen LLP  
Green Bay, Wisconsin  
{Date}

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

## Income Statement

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

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

## Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

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

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

## Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

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

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### Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

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

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

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

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

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

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## 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	1,646,510				<b>1,646,510</b>	1
Less: interdepartmental sales	0				<b>0</b>	2
Less: interdepartmental rents	0				<b>0</b>	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					<b>0</b>	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					<b>0</b>	5
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,646,510</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,646,510</b>	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	344,793		344,793	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>344,793</b>	<b>0</b>	<b>344,793</b>	<b>20</b>

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### 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	6.1	1
Electric		2
Gas		3
Sewer		4

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

## Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>ASSESTS AND OTHER DEBITS</b>			1
<b>UTILITY PLANT</b>			2
Utility Plant (101)	15,907,985	15,464,049	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	6,501,204	6,107,030	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
<b>Net Utility Plant</b>	<b>9,406,781</b>	<b>9,357,019</b>	7
<b>OTHER PROPERTY AND INVESTMENTS</b>			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	16
<b>CURRENT AND ACCRUED ASSETS</b>			17
Cash (131)	804,817	804,513	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	349,298	352,350	23
Other Accounts Receivable (143)	4,108	1,816	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	28,359	29,841	26
Plant Materials and Operating Supplies (154)	89,483	78,859	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	0	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	72,309	3,710	34
<b>Total Current and Accrued Assets</b>	<b>1,348,374</b>	<b>1,271,089</b>	35
<b>DEFERRED DEBITS</b>			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	134,303	143,457	42
<b>Total Deferred Debits</b>	<b>134,303</b>	<b>143,457</b>	43
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>10,889,458</b>	<b>10,771,565</b>	44

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

## Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>LIABILITIES AND OTHER CREDITS</b>			1
<b>PROPRIETARY CAPITAL</b>			2
Capital Paid in by Municipality (200)	935,909	780,940	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	8,247,172	8,201,787	5
<b>Total Proprietary Capital</b>	<b>9,183,081</b>	<b>8,982,727</b>	6
<b>LONG-TERM DEBT</b>			7
Bonds (221)	1,293,915	1,373,786	8
Advances from Municipality (223)	54,914	81,560	9
Other Long-Term Debt (224)	0	0	10
<b>Total Long-Term Debt</b>	<b>1,348,829</b>	<b>1,455,346</b>	11
<b>CURRENT AND ACCRUED LIABILITIES</b>			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	21,062	38,769	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	4,767	5,471	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	57,993	66,563	20
<b>Total Current and Accrued Liabilities</b>	<b>83,822</b>	<b>110,803</b>	21
<b>DEFERRED CREDITS</b>			22
Unamortized Premium on Debt (251)	0	0	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	273,728	222,689	25
<b>Total Deferred Credits</b>	<b>273,728</b>	<b>222,689</b>	26
<b>OPERATING RESERVES</b>			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	32
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>10,889,460</b>	<b>10,771,565</b>	33

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## Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
<b>First of Year</b>					1
Total Utility Plant - First of Year	15,464,049	0	0	0	2
	<b>15,464,049</b>	<b>0</b>	<b>0</b>	<b>0</b>	3
<b>Plant Accounts</b>					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	13,324,889				5
Utility Plant in Service - Contributed Plant (101.2)	2,544,975				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)	38,121				11
<b>Total Utility Plant</b>	<b>15,907,985</b>	<b>0</b>	<b>0</b>	<b>0</b>	12
<b>Accumulated Provision for Depreciation and Amortization</b>					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	5,279,647				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,221,557				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
<b>Total Accumulated Provision</b>	<b>6,501,204</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>Accumulated Provision for Depreciation and Amortization</b>					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	26
<b>Net Utility Plant</b>	<b>9,406,781</b>	<b>0</b>	<b>0</b>	<b>0</b>	27

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

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

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## 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
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>

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

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

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

### Materials and Supplies

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	89,483	78,859
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
<b>Total Material and Supplies</b>	<b>89,483</b>	<b>78,859</b>

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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)	
<b>Unamortized debt discount &amp; expense (181)</b>			
None			
<b>Total</b>	<b>0</b>		<b>0</b>
<b>Unamortized premium on debt (251)</b>			
None			
<b>Total</b>	<b>0</b>		<b>0</b>

1  
2  
3  
4  
5  
6

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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	780,940	1
2018 TID Infrastructure Contributions	154,969	2
<b>Balance end of year</b>	<b>935,909</b>	<b>3</b>

## Bonds (Acct. 221)

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

Description of Issue (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%	1,293,915	1
<b>Total</b>				<b>1,293,915</b>	<b>2</b>

### 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)
<b>Advances from Municipality (223)</b>				
General Obligation Note	01/15/2005	10/18/2020	1.98%	54,914
<b>Total for Account 223</b>				<b>54,914</b>

1  
2  
3

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### Taxes Accrued (Acct. 236)

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

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

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

## Balance Sheet Detail - Other Accounts

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

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

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

### Balance Sheet Detail - Other Accounts

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

**Total (Acct. 253)**

**273,728**

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

### Balance Sheet Detail - Other Accounts

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

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

Explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

Account 145 - Receivables from Municipality

Attachment: Merrill PSC 2018 (4113 : Review of 2018 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)	
<b>Add Average</b>						1
Utility Plant in Service (101.1)	13,080,879				<b>13,080,879</b>	2
Materials and Supplies	84,171				<b>84,171</b>	3
<b>Less Average</b>						4
Reserve for Depreciation (111.1)	5,109,324				<b>5,109,324</b>	5
Customer Advances for Construction					<b>0</b>	6
Regulatory Liability	150,381				<b>150,381</b>	7
<b>Average Net Rate Base</b>	<b>7,905,345</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,905,345</b>	8
Net Operating Income	99,547				<b>99,547</b>	9
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>1.26%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.26%</b>	10

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

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

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

### Important Changes During the Year

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

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

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

## Water Operating Revenues & Expenses

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

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

## Water Operating Revenues - Sales of Water

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

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

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

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### Sales for Resale (Acct. 466)

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Use a separate line for each delivery point.

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

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

## Other Operating Revenues (Water)

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

Description (a)	Amount (b)	1
<b>Public Fire Protection Service (463)</b>		1
Amount billed (usually per rate schedule F-1 or Fd-1)	374,762	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
<b>Total Public Fire Protection Service (463)</b>	<b>374,762</b>	5
<b>Forfeited Discounts (470)</b>		6
Customer late payment charges	6,646	7
<b>Total Forfeited Discounts (470)</b>	<b>6,646</b>	8
<b>Rents from Water Property (472)</b>		9
Rent of tower for cellular antennas	106,703	10
<b>Total Rents from Water Property (472)</b>	<b>106,703</b>	11
<b>Interdepartmental Rents (473)</b>		12
None		13
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	14
<b>Other Water Revenues (474)</b>		15
Return on net investment in meters charged to sewer department	6,790	16
GIS Map Revenues	10	17
Miscellaneous Charges	2,901	18
Private Hydrant Maintenance	8,000	19
Scrap and other revenues	3,860	20
Special Assessment Letters for Title Companies	2,803	21
Turn on charges	3,520	22
<b>Total Other Water Revenues (474)</b>	<b>27,884</b>	23

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

### Other Operating Revenues (Water)

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

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

**Explain all amounts in Account 474 in excess of \$5,000.**

Private hydrant maintenance charged to customers.

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

## Water Operation & Maintenance Expenses

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

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

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

## Water Operation & Maintenance Expenses

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

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

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

### Water Operation & Maintenance Expenses

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

#### Water Operation & Maintenance Expenses (Page W-05)

Explain all This Year amounts that are more than 25% and \$5,000 higher or lower than the Last Year amount.

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

Attachment: Merrill PSC 2018 (4113 : Review of 2018 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	374,442	363,612	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	10,507	9,716	2
<b>Net Property Tax Equivalent</b>	<b>363,935</b>	<b>353,896</b>	<b>3</b>
Social Security	25,772	30,302	4
PSC Remainder Assessment	1,581	1,441	5
<b>Total Tax Expense</b>	<b>391,288</b>	<b>385,639</b>	<b>6</b>

Attachment: Merrill PSC 2018 (4113 : Review of 2018 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	5.941335
3. Local Tax Rate	mills	15.658341
4. School Tax Rate	mills	9.168142
5. Vocational School Tax Rate	mills	1.302842
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
<b>8. Total Tax Rate</b>	mills	<b>32.070660</b>
9. Less: State Credit	mills	1.555195
<b>11. Net Tax Rate</b>	mills	<b>30.515465</b>

**PROPERTY TAX EQUIVALENT CALCULATION**

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

**PROPERTY TAX EQUIVALENT - TOTAL**

**PROPERTY TAX EQUIVALENT CALCULATION**

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

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

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

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

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)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	332,012				332,012	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
<b>Total Source of Supply Plant</b>	<b>332,012</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>332,012</b>	14
<b>PUMPING PLANT</b>						15
Land and Land Rights (320)	14,856				14,856	16
Structures and Improvements (321)	161,022	23,486			184,508	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	175,522	15,763			191,285	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	17,069				17,069	21
<b>Total Pumping Plant</b>	<b>368,469</b>	<b>39,249</b>	<b>0</b>	<b>0</b>	<b>407,718</b>	22
<b>WATER TREATMENT PLANT</b>						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	821				821	25
Sand or Other Media Filtration Equipment (332)	1,355,668				1,355,668	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
<b>Total Water Treatment Plant</b>	<b>1,356,489</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,356,489</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						30
Land and Land Rights (340)	20,465				20,465	31
Structures and Improvements (341)	4,251				4,251	32
Distribution Reservoirs and Standpipes (342)	335,948				335,948	33
Transmission and Distribution Mains (343)	7,016,395	188,957	5,601		7,199,751	34
Services (345)	518,456	22,550	371		540,635	35
Meters (346)	872,256	119,399	41,440		950,215	36
Hydrants (348)	724,522	19,805			744,327	37

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

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

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

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	10,286			10,286	38
<b>Total Transmission and Distribution Plant</b>	<b>9,492,293</b>	<b>360,997</b>	<b>47,412</b>	<b>0</b>	<b>9,805,878</b>	39
<b>GENERAL PLANT</b>						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	574,856				574,856	42
Office Furniture and Equipment (391)	57,853				57,853	43
Computer Equipment (391.1)	324,239	17,338			341,577	44
Transportation Equipment (392)	175,449	10,416			185,865	45
Stores Equipment (393)	1,413				1,413	46
Tools, Shop and Garage Equipment (394)	46,435				46,435	47
Laboratory Equipment (395)	1,420				1,420	48
Power Operated Equipment (396)	20,609				20,609	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	66,702	107,431			174,133	51
Miscellaneous Equipment (398)	18,631				18,631	52
<b>Total General Plant</b>	<b>1,287,607</b>	<b>135,185</b>	<b>0</b>	<b>0</b>	<b>1,422,792</b>	53
<b>Total utility plant in service directly assignable</b>	<b>12,836,870</b>	<b>535,431</b>	<b>47,412</b>	<b>0</b>	<b>13,324,889</b>	54
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>12,836,870</b>	<b>535,431</b>	<b>47,412</b>	<b>0</b>	<b>13,324,889</b>	56

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

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

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

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

**Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.**

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

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

## Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
<b>PUMPING PLANT</b>						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	22
<b>WATER TREATMENT PLANT</b>						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	235,552				235,552	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
<b>Total Water Treatment Plant</b>	<b>235,552</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>235,552</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	1,105				1,105	33
Transmission and Distribution Mains (343)	1,601,621		1,279		1,600,342	34
Services (345)	669,685	0	479		669,206	35
Meters (346)	0				0	36
Hydrants (348)	38,770				38,770	37

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

## Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (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
<b>Total Transmission and Distribution Plant</b>	<b>2,311,181</b>	<b>0</b>	<b>1,758</b>	<b>0</b>	<b>2,309,423</b>	<b>39</b>
<b>GENERAL PLANT</b>						<b>40</b>
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53</b>
<b>Total utility plant in service directly assignable</b>	<b>2,546,733</b>	<b>0</b>	<b>1,758</b>	<b>0</b>	<b>2,544,975</b>	<b>54</b>
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>2,546,733</b>	<b>0</b>	<b>1,758</b>	<b>0</b>	<b>2,544,975</b>	<b>56</b>

Attachment: Merrill PSC 2018 (4113 : Review of 2018 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	4,862	1,355	216	775	217	286	38		11,443
4.000	113				3	10						126
6.000	3,196	6,532	3,772	31,979	19,765	29,926	19,062	24,068	13,812	8,336		160,448
8.000		3	844	9,586	11,029	11,723	12,815	27,316	20,416	5,027		98,759
10.000				4,017	21,653	8,211	4,176	8,100	218	3,140		49,515
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
<b>Total</b>	<b>4,517</b>	<b>7,469</b>	<b>6,205</b>	<b>57,980</b>	<b>58,269</b>	<b>69,404</b>	<b>58,530</b>	<b>80,263</b>	<b>39,066</b>	<b>22,275</b>		<b>403,978</b>

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: Merrill PSC 2018 (4113 : Review of 2018 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	27,666		27,281				27,281	1
February	24,233		23,947				23,947	2
March	26,210		25,878				25,878	3
April	22,792		22,484				22,484	4
May	25,223		24,945				24,945	5
June	24,442		24,164				24,164	6
July	23,958		23,680				23,680	7
August	22,589		22,256				22,256	8
September	22,698		22,405				22,405	9
October	21,784		21,442				21,442	10
November	21,236		20,894				20,894	11
December	21,362		21,045				21,045	12
<b>TOTAL</b>	<b>284,193</b>	<b>0</b>	<b>280,421</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>280,421</b>	13

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

## Water Audit and Other Statistics

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

Description (a)	Value (b)
<b>WATER AUDIT STATISTICS</b>	
Finished Water pumped or purchased (000s)	280,421
Less: Gallons (000s) sold to wholesale customers (exported water)	0
<b>Subtotal: Net gallons (000s) entering distribution system</b>	<b>280,421</b>
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	217,805
<b>Gallons (000s) of Non-Revenue Water</b>	<b>62,616</b>
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	2,832
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	7,251
<b>Subtotal: Unbilled Authorized Consumption</b>	<b>10,083</b>
<b>Total Water Loss</b>	<b>52,533</b>
Gallons (000s) estimated due to theft, data, and billing errors (default)	0
Gallons (000s) estimated due to customer meter under-registration	0
<b>Subtotal Apparent Losses</b>	<b>0</b>
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	4,014
Gallons (000s) estimated due to unreported and background leakage	48,519
<b>Subtotal Real Losses (leakage)</b>	<b>52,533</b>
Non-Revenue Water as percentage of net water supplied	22%
Total Water Loss as percentage of net water supplied	19%
<b>OTHER STATISTICS</b>	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	1,265
Date of maximum	10/01/2018
Cause of maximum	
Flushing hydrants	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	449
Date of minimum	11/03/2018
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	339,775
If water is purchased:	
Vendor Name	
Point of Delivery	
Source of purchased water	
Vendor Name (2)	
Point of Delivery (2)	
Source of purchased water (2)	
Vendor Name (3)	
Point of Delivery (3)	
Source of purchased water (3)	
Number of main breaks repaired this year	6
Number of service breaks repaired this year	8

### Sources of Water Supply - Well Information

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

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yield Per Day (gallons) (e)	In Service? (f)
Well 1	SB773	116	16	67,282	Yes
Well 3	BG205	79	16	35,710	Yes
Well 4	BG206	125	16	355,310	Yes
Well 5	BG207	120	20	588,877	Yes
				<b>1,047,179</b>	

1  
2  
3  
4  
5

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

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## Sources of Water Supply - Intake Information

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

Attachment: Merrill PSC 2018 (4113 : Review of 2018 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: Merrill PSC 2018 (4113 : Review of 2018 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: Merrill PSC 2018 (4113 : Review of 2018 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	12,131		688		11,443	2
Other Metal	Distribution	4	126				126	3
Other Metal	Distribution	6	159,428	710			160,138	4
Other Plastic	Distribution	6	310				310	5
Other Metal	Distribution	8	95,870	1,289			97,159	6
Other Plastic	Distribution	8	1,600				1,600	7
Other Metal	Distribution	10	48,715	800			49,515	8
Other Metal	Distribution	12	74,742				74,742	9
Other Metal	Transmission	12	2,056				2,056	10
Other Plastic	Distribution	12	681				681	11
Other Metal	Distribution	16	5,774				5,774	12
<b>Total Within Municipality</b>			<b>401,867</b>	<b>2,799</b>	<b>688</b>		<b>403,978</b>	13
<b>Total Utility</b>			<b>401,867</b>	<b>2,799</b>	<b>688</b>		<b>403,978</b>	14

Attachment: Merrill PSC 2018 (4113 : Review of 2018 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 and Tax Incremental District projects.

Attachment: Merrill PSC 2018 (4113 : Review of 2018 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			1	24	8	1
Other Metal	0.750	2,601				2,601	70	2
Lead	1.000	4				4	1	3
Other Metal	1.000	1,134	3	1		1,136	103	4
Other Plastic	1.000	2				2		5
Other Metal	1.250	15				15	2	6
Other Metal	1.500	102	4			106	13	7
Other Metal	2.000	93	3			96	9	8
Other Plastic	2.000	6	1			7		9
Other Metal	3.000	4				4		10
Other Metal	4.000	29				29	3	11
Other Plastic	4.000	2				2		12
Other Metal	6.000	34	2			36	2	13
Other Plastic	6.000	4				4		14
Other Metal	8.000	53	2			55	16	15
Other Metal	10.000	5				5		16
Other Metal	12.000	1				1		17
<b>Utility Total</b>		<b>4,114</b>	<b>15</b>	<b>2</b>		<b>4,127</b>	<b>227</b>	<b>18</b>

Attachment: Merrill PSC 2018 (4113 : Review of 2018 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, 3 services financed by the Utility
- 1.5" - other metal, 4 services financed by the TID
- 2" - other metal, 3 services financed by the TID
- 2" - other plastic, 1 service financed by City's Capital Project Fund
- 6" - other metal, 2 services financed by Utility
- 8" - other metal, 2 services financed by the TID

### Meters

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

#### Number of Utility-Owned Meters

#### Classification of All Meters at End of Year by Customers

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

Attachment: Merrill PSC 2018 (4113 : Review of 2018 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: Merrill PSC 2018 (4113 : Review of 2018 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	614	4		3	621	2
<b>Total Fire Hydrants</b>	<b>614</b>	<b>4</b>	<b>0</b>	<b>3</b>	<b>621</b>	<b>3</b>
Flushing Hydrants	1				1	4

NR810.13(2)(a) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of Hydrants operated during year	240
Number of Distribution System Valves end of year	1,957
Number of Distribution Valves operated during Year	492

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

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

Number added during last year was more than listed.

## List of All Station and Wholesale Meters

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

Purpose (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: Merrill PSC 2018 (4113 : Review of 2018 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)	
<b>Administrative and General Expenses</b>				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
<b>Total Administrative and General Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>Customer Incentives</b>				6
Residential Toilets	0	0	0	7
Multifamily/Commercial Toilets	0	0	0	8
Faucets	0	0	0	9
Showerheads	0	0	0	10
Clothes Washers	0	0	0	11
Dishwashers	0	0	0	12
Smart Irrigation Controller	0	0	0	13
Commercial Pre-Rinse Spray Valves	0	0	0	14
Cost Sharing Projects (Nonresidential Customers)	0	0	0	15
Customer Water Audits	0	0	0	16
Other Incentives	0	0	0	17
<b>Total Customer Incentives</b>	<b>0</b>	<b>0</b>	<b>0</b>	18
<b>TOTAL CONSERVATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	19

Attachment: Merrill PSC 2018 (4113 : Review of 2018 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
<b>Total - Lincoln County</b>	<b>3,881</b>	<b>2</b>
<b>Total - Customers Served</b>	<b>3,881</b>	<b>3</b>
<b>Total - Within Muni Boundary **</b>	<b>3,881</b>	<b>4</b>

\*\* = *Within municipal boundary*

## Privately-Owned Water Service Lines

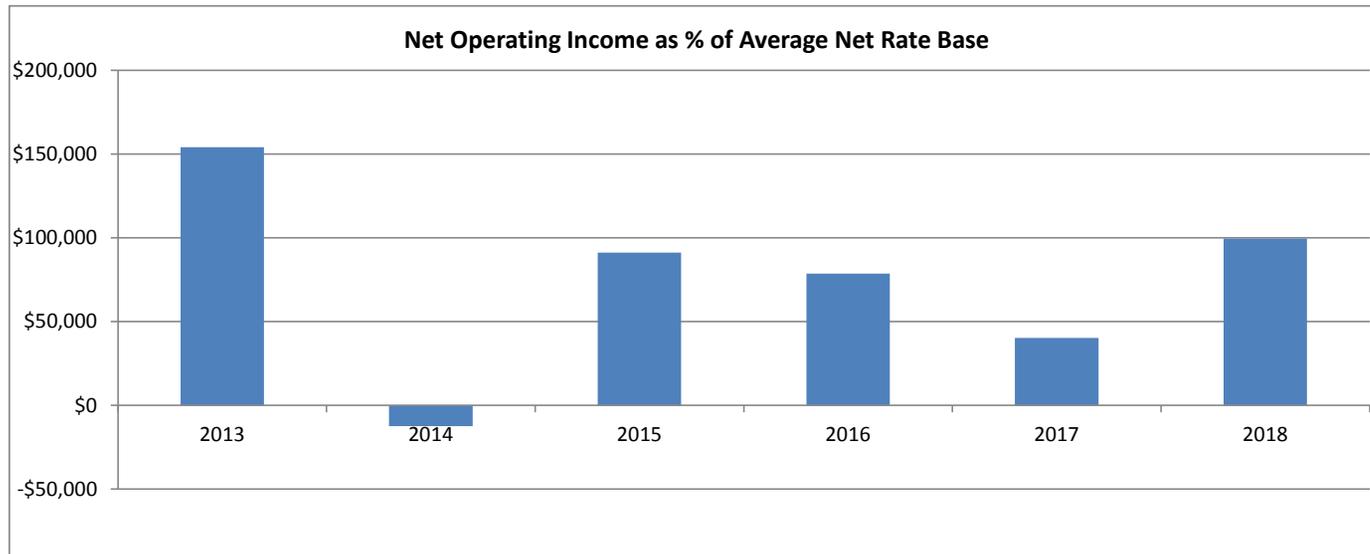
- The privately owned service line is the pipe from the curb stop to the meter.
- Explain all reported adjustments in columns(f) as a schedule footnote.
- Report in column (h) the number of privately-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise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

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

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

**City of Merrill Water Utility**

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



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

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



April 17, 2019

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

Water & Sewer Operations & Water Recycling Operations aka Wastewater Operations

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

Respectfully submitted,



Gabe Steinagel  
Utility Manager

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