



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

SHEBOYGAN WATER UTILITY

72 PARK AVE
SHEBOYGAN, WI 53081-2958

For the Year Ended: DECEMBER 31, 2017

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

I **Lisa M. Gottsacker, CPA, Utility Accountant** of **SHEBOYGAN 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: **4/2/2018**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: MS. LISA M. GOTTSACKER, CPA

Title: UTILITY ACCOUNTANT

Mailing Address: 72 PARK AVENUE
SHEBOYGAN, WI 53081

Phone: (920) 459-3804

Email Address: lgottsacker@sheboyganwater.org

Accounting firm or consultant preparing this report (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

Name and title of utility General Manager (or equivalent)

Name: MR. JOE TRUEBLOOD

Title: SUPERINTENDENT

Mailing Address: 72 PARK AVENUE
SHEBOYGAN, WI 53081

Phone: (920) 459-3805

Email Address: joetrueblood@sheboyganwater.org

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

Name: MR. GERALD R. VAN DE KREEKE, CPA

Title: PRESIDENT

Mailing Address: 1530 SOUTH 12TH STREET
SHEBOYGAN, WI 53081

Phone: (920) 458-4351

Email Address: gvandekreeke@vdk.com

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: 03/09/2018

Period covered by most recent audit: 01/01/2017 - 12/31/2017

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

Name: MR. JOHN KNEPEL, CPA

Title: PARTNER

Organization Name: BAKER TILLY VIRCHOW KRAUSE, LLP

USPS Address: 777 EAST WISCONSIN AVENUE

City State Zip MILWAUKEE, WI 53202-5313

Telephone: (414) 777-5359

Email Address: john.knepel@bakertilly.com

Identification and Ownership - Contract Operations

Do you have any contracts?

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

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	8,645,886	8,646,268	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	3,907,181	3,869,226	4
Depreciation Expense (403)	1,387,913	1,293,053	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,255,588	1,245,483	7
Total Operating Expenses	6,550,682	6,407,762	8
Net Operating Income	2,095,204	2,238,506	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	2,095,204	2,238,506	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	(972)	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	19,531	16,840	16
Miscellaneous Nonoperating Income (421)	250,000	238,799	17
Total Other Income	268,559	255,639	18
Total Income	2,363,763	2,494,145	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(25,134)	(25,134)	21
Other Income Deductions (426)	77,375	74,198	22
Total Miscellaneous Income Deductions	52,241	49,064	23
Income Before Interest Charges	2,311,522	2,445,081	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	297,197	325,412	26
Amortization of Debt Discount and Expense (428)			27
Amortization of Premium on Debt--Cr. (429)	4,447	4,345	28
Interest on Debt to Municipality (430)	7,615	7,621	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)	2,813	64,850	31
Total Interest Charges	297,552	263,838	32
Net Income	2,013,970	2,181,243	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	38,282,805	36,069,925	35
Balance Transferred from Income (433)	2,013,970	2,181,243	36
Miscellaneous Credits to Surplus (434)	21,632	31,637	37
Miscellaneous Debits to Surplus--Debit (435)	16,469		38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
Total Unappropriated Earned Surplus End of Year (216)	40,301,938	38,282,805	41

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME	0	0	0	1
Operating Revenues (400)	0	0	0	2
Derived	8,645,886		8,645,886	3
Total (Acct. 400)	8,645,886	0	8,645,886	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	3,907,181		3,907,181	6
Total (Acct. 401-402)	3,907,181	0	3,907,181	7
Depreciation Expense (403)	0	0	0	8
Derived	1,387,913		1,387,913	9
Total (Acct. 403)	1,387,913	0	1,387,913	10
Amortization Expense (404-407)	0	0	0	11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)	0	0	0	14
Derived	1,255,588		1,255,588	15
Total (Acct. 408)	1,255,588	0	1,255,588	16
TOTAL UTILITY OPERATING INCOME	2,095,204	0	2,095,204	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	(972)	0	(972)	20
Total (Acct. 415-416)	(972)	0	(972)	21
Interest and Dividend Income (419)	0	0	0	22
INTEREST AND DIVIDENDS	19,531		19,531	23
Total (Acct. 419)	19,531	0	19,531	24
Miscellaneous Nonoperating Income (421)	0	0	0	25
Contributed Plant - Water		250,000	250,000	26
Impact Fees - Water			0	27
Total (Acct. 421)	0	250,000	250,000	28
TOTAL OTHER INCOME	18,559	250,000	268,559	29
MISCELLANEOUS INCOME DEDUCTIONS	0	0	0	30
Miscellaneous Amortization (425)	0	0	0	31
Regulatory Liability (253) Amortization	(25,134)		(25,134)	32
Total (Acct. 425)	(25,134)	0	(25,134)	33
Other Income Deductions (426)	0	0	0	34
Depreciation Expense on Contributed Plant - Water		77,375	77,375	35
Total (Acct. 426)	0	77,375	77,375	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(25,134)	77,375	52,241	37
INTEREST CHARGES	0	0	0	38
Interest on Long-Term Debt (427)	0	0	0	39
Derived	297,197		297,197	40

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Total (Acct. 427)	297,197	0	297,197	41
Amortization of Premium on Debt--Cr. (429)	0	0	0	42
Bonds	4,447		4,447	43
Total (Acct. 429)	4,447	0	4,447	44
Interest on Debt to Municipality (430)	0	0	0	45
Derived	7,615		7,615	46
Total (Acct. 430)	7,615	0	7,615	47
Other Interest Expense (431)	0	0	0	48
Derived	0		0	49
Total (Acct. 431)	0	0	0	50
Interest Charged to Construction--Cr. (432)	0	0	0	51
Capitalized Interest	2,813		2,813	52
Total (Acct. 432)	2,813	0	2,813	53
TOTAL INTEREST CHARGES	297,552	0	297,552	54
NET INCOME	1,841,345	172,625	2,013,970	55
EARNED SURPLUS	0	0	0	56
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	57
Derived	33,416,285	4,866,520	38,282,805	58
Total (Acct. 216)	33,416,285	4,866,520	38,282,805	59
Balance Transferred from Income (433)	0	0	0	60
Derived	1,841,345	172,625	2,013,970	61
Total (Acct. 433)	1,841,345	172,625	2,013,970	62
Miscellaneous Credits to Surplus (434)	0	0	0	63
Detail Appropriations to (from) Account 216	21,632		21,632	64
Total (Acct. 434)	21,632	0	21,632	65
Miscellaneous Debits to Surplus--Debit (435)	0	0	0	66
Detail Appropriations to (from) Account 216		16,469	16,469	67
Total (Acct. 435)	0	16,469	16,469	68
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	35,279,262	5,022,676	40,301,938	69

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 \$10,000, please explain fully.

The adjustment to surplus relates to the reclassification of plant depreciation to contributed depreciation.

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Revenues						1
Revenues (account 415)	198,036				198,036	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold	199,008				199,008	4
Payroll					0	5
Materials					0	6
Taxes					0	7
Total costs and expenses	199,008	0	0	0	199,008	8
Net Income (or loss)	(972)	0	0	0	(972)	9

Revenues Subject to Wisconsin Remainder Assessment

- Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
- If the sewer department is not regulated by the PSC, do not report sewer department in data column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	8,645,886				8,645,886	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	2,129				2,129	5
Revenues subject to Wisconsin Remainder Assessment	8,643,757	0	0	0	8,643,757	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	1,473,977		1,473,977	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	215,686		215,686	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	1,689,663	0	1,689,663	20

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	29.0 *	1
Electric		2
Gas		3
Sewer		4

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.

Full-Time Employees (FTE) (Page F-06)

General Footnote

Sheboygan Water Utility has two FTE vacancies at year end 2017. One Utility Support Specialist and one Engineer.

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	65,134,859	63,028,083	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	20,001,258	18,600,209	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	45,133,601	44,427,874	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	531,643	545,393	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	531,643	545,393	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	0	0	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	7,207,307	6,372,212	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	1,163,404	1,321,861	23
Other Accounts Receivable (143)	19,041	10,686	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	716,689	547,842	26
Plant Materials and Operating Supplies (154)	266,045	280,117	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	34,805	19,595	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	0	34
Total Current and Accrued Assets	9,407,291	8,552,313	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	815,185	1,123,908	42
Total Deferred Debits	815,185	1,123,908	43
TOTAL ASSETS AND OTHER DEBITS	55,887,720	54,649,488	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	1,640,701	1,640,701	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	40,301,938	38,282,805	5
Total Proprietary Capital	41,942,639	39,923,506	6
LONG-TERM DEBT			7
Bonds (221)	10,919,655	11,316,604	8
Advances from Municipality (223)	200,615	214,978	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	11,120,270	11,531,582	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	390,987	575,111	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	1,166,476	1,151,799	17
Interest Accrued (237)	55,794	57,715	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	0	0	20
Total Current and Accrued Liabilities	1,613,257	1,784,625	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	41,339	45,786	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	595,262	799,674	25
Total Deferred Credits	636,601	845,460	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	574,953	564,316	31
Total Operating Reserves	574,953	564,316	32
TOTAL LIABILITIES AND OTHER CREDITS	55,887,720	54,649,489	33

Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	63,028,083	0	0	0	2
	63,028,083	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	58,477,616				5
Utility Plant in Service - Contributed Plant (101.2)	6,395,941				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)	261,302				11
Total Utility Plant	65,134,859	0	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	18,555,260				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,445,998				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	20,001,258	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	45,133,601	0	0	0	27

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	17,248,055	0	0	0	17,248,055	1
Credits during year						2
Charged Depreciation Expense (403)	1,387,913				1,387,913	3
Depreciation Expense on Meters Charged to Sewer	86,587				86,587	4
Salvage	0				0	5
Depreciation Expense Charged to Clearing Accounts	16,734				16,734	6
Total credits	1,491,234	0	0	0	1,491,234	7
Debits during year						8
Book Cost of Plant Retired	178,820				178,820	9
Cost of Removal	0				0	10
Depreciation Adjustments to Plant	5,209				5,209	11
Total debits	184,029	0	0	0	184,029	12
Balance end of year (111.1)	18,555,260	0	0	0	18,555,260	13

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)	1,352,154	0	0	0	1,352,154	1
Credits during year						2
Charged Other Income Deductions (426)	77,375				77,375	3
Depreciation Expense on Meters Charged to Sewer	0				0	4
Salvage	0				0	5
Adjustment to Contributed Depreciation Plant	16,469				16,469	6
Total credits	93,844	0	0	0	93,844	7
Debits during year						8
Book Cost of Plant Retired	0				0	9
Cost of Removal	0				0	10
Total debits	0	0	0	0	0	11
Balance end of year (111.2)	1,445,998	0	0	0	1,445,998	12

Net Nonutility Property (Accts. 121 & 122)

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

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

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

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

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

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144) (Page F-12)

General Footnote

The Sheboygan Water Utility uses the tax roll process, adding delinquent amounts to the tax roll, therefore no provision is made for uncollectible accounts.

Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	266,045	280,117	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Material and Supplies	266,045	280,117	9

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
None				1
None				2
Total	0		0	3
Unamortized premium on debt (251)				
Bond Premium	4,447	8	41,339	5
None				6
Total	4,447		41,339	7

Capital Paid in by Municipality (Acct. 200)

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

	Description (a)	Amount (b)	
Balance first of year		1,640,701	1
Balance end of year		1,640,701	2

Bonds (Acct. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2004 SAFE DRINKING WATER LOAN	03/10/2004	05/01/2023	2.75%	1,176,568	1
2007 WATER UTILITY REVENUE BONDS	04/15/2007	05/01/2027	5.00%	2,525,000	2
2013 WATER UTILITY REVENUE BONDS	04/03/2013	05/01/2033	3.50%	2,550,000	3
2015 SAFE DRINKING WATER LOAN	05/13/2015	05/01/2035	1.65%	2,793,087	4
2016 WATER UTILITY REVENUE BONDS	04/20/2016	04/20/2025	2.00%	1,875,000	5
Total				10,919,655	6

Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					1
UNFUNDED PENSION	03/15/2008	03/15/2027	2.00%	200,615	2
Total for Account 223				200,615	3

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	1,151,799	1
Charged water department expense	1,255,588	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	29,414	5
Total accruals and other credits	1,285,002	6
County, state and local taxes	1,151,800	7
Social Security taxes	108,785	8
PSC Remainder Assessment	9,740	9
Gross Receipts Tax		10
Total payments and other debits	1,270,325	11
Balance end of year	1,166,476	12

Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
2004 SAFE DRINKING WATER LOAN \$3,152,000	6,209	33,989	34,805	5,393	2
2007 WATER UTILITY REVENUE BONDS \$4,000,000	19,523	111,810	113,144	18,189	3
2013 WATER UTILITY REVENUE BOND	12,588	73,858	74,275	12,171	4
2015 SAFE DRINKING WATER LOAN \$3,122,030	6,727	44,515	43,560	7,682	5
2016 WATER UTILITY REVENUE BONDS \$2,115,000	5,771	33,025	33,425	5,371	6
Subtotal Bonds (221)	50,818	297,197	299,209	48,806	7
Advances from Municipality (223)	0	0	0	0	8
UNFUNDED PENSION	6,897	7,615	7,524	6,988	9
Subtotal Advances from Municipality (223)	6,897	7,615	7,524	6,988	10
Other Long-Term Debt (224)	0	0	0	0	11
None				0	12
Subtotal Other Long-Term Debt (224)	0	0	0	0	13
Notes Payable (231)	0	0	0	0	14
None				0	15
Subtotal Notes Payable (231)	0	0	0	0	16
Customer Deposits (235)	0	0	0	0	17
None				0	18
Subtotal Customer Deposits (235)	0	0	0	0	19
Total	57,715	304,812	306,733	55,794	20

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)	
Sinking Funds (125)	0	1
Bond Reserve Fund	531,643	2
Total (Acct. 125)	531,643	3
Cash and Working Funds (131)	0	4
Cash		5
Total (Acct. 131)	0	6
Temporary Cash Investments (136)	0	7
Temporary Cash Investments	7,207,307	8
Total (Acct. 136)	7,207,307	9
Customer Accounts Receivable (142)	0	10
Water	1,163,404	11
Total (Acct. 142)	1,163,404	12
Other Accounts Receivable (143)	0	13
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Grant Receivable - Restricted	19,041 *	16
Total (Acct. 143)	19,041	17
Receivables from Municipality (145)	0	18
Receivables for water main, laterals, and PFP	716,689 *	19
Total (Acct. 145)	716,689	20
Prepayments (165)	0	21
Prepayments	34,805	22
Total (Acct. 165)	34,805	23
Miscellaneous Deferred Debits (186)	0	24
Deferred Outflows of Resources - Pensions	815,185	25
Total (Acct. 186)	815,185	26
Accounts Payable (232)	0	27
Accounts Payable	390,987	28
Total (Acct. 232)	390,987	29
Other Deferred Credits (253)	0	30
Regulatory Liability	150,754	31
Deferred Inflow - Pension	337,693	32

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.

Net Pension Liability	106,815	33
Total (Acct. 253)	595,262	34
Miscellaneous Operating Reserves (265)	0	35
Accrued Vacation & Sick Leave	574,953	36
Total (Acct. 265)	574,953	37

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 \$10,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

Acct #143 pertains to accounts receivable for grant reimbursements from the DNR Safe Drinking Water Loan Program principal forgiveness for replacing lead water service laterals in the City of Sheboygan.

Acct #145 pertains to receivables from the municipality for water main assessments, water lateral assessments, contributions for construction of water main, shared locating services, and charges for billing and collecting sewer and garbage payments.

Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	57,243,194				57,243,194	2
Materials and Supplies	273,081				273,081	3
Less Average						4
Reserve for Depreciation (111.1)	17,901,657				17,901,657	5
Customer Advances for Construction	250,000				250,000	6
Regulatory Liability	163,321				163,321	7
Average Net Rate Base	39,201,297	0	0	0	39,201,297	8
Net Operating Income	2,095,204				2,095,204	9
Net Operating Income as a percent of Average Net Rate Base	5.34%	N/A	N/A	N/A	5.34%	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	175,888	0	0	0	175,888	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	25,134				25,134	5
Balance End of Year	150,754	0	0	0	150,754	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes

The utility applied for a rate increase with the PSC in September 2017, providing a 4.9% rate of return. The increase is part of a phased plan to pay for increased operating costs, water main projects, and infrastructure upgrades. The increase will be effective in late spring 2018 and is estimated to increase revenues by \$416,500.

5. Obligations incurred or assumed, excluding commercial paper

Revenue bonds will be issued March 1, 2018 in the amount of \$4,705,000 for the public purpose of paying the cost of extensions, additions, and improvements to the municipal water utility, including financing an elevated tank and refunding the 2019 through 2027 maturities of the Water Utility Revenue Bonds, Series 2007, dated April 15, 2007.

6. Formal proceedings with the Public Service Commission

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	8,484,209	8,487,863	2
Total Sales of Water	8,484,209	8,487,863	3
Other Operating Revenues			4
Forfeited Discounts (470)	56,491	90,022	5
Rents from Water Property (472)	22,138	21,493	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	83,048	46,890	8
Total Other Operating Revenues	161,677	158,405	9
Total Operating Revenues	8,645,886	8,646,268	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	5,408	14,404	12
Pumping Expenses (620-633)	702,918	684,860	13
Water Treatment Expenses (640-652)	1,066,514	1,066,966	14
Transmission and Distribution Expenses (660-678)	938,632	785,555	15
Customer Accounts Expenses (901-906)	211,525	194,091	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	982,184	1,123,350	18
Total Operation and Maintenance Expenses	3,907,181	3,869,226	19
Other Operating Expenses			20
Depreciation Expense (403)	1,387,913	1,293,053	21
Amortization Expense (404-407)	0	0	22
Taxes (408)	1,255,588	1,245,483	23
Total Other Operating Expenses	2,643,501	2,538,536	24
Total Operating Expenses	6,550,682	6,407,762	25
NET OPERATING INCOME	2,095,204	2,238,506	26

Water Operating Revenues - Sales of Water

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

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)	16,913	746,063	2,187,875	10
Commercial (461.2)	1,297	260,051	564,682	11
Industrial (461.3)	164	2,449,822	3,690,929	12
Public Authority (461.4)	117	47,180	104,699	13
Multifamily Residential (461.5)	283	109,900	233,753	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	18,774	3,613,016	6,781,938	16
Private Fire Protection Service (462)	266		92,804	17
Public Fire Protection Service (463)	18,906		814,895	18
Other Water Sales (465)				19
Sales for Resale (466)	2	675,195	794,572	20
Interdepartmental Sales (467)				21
Total Sales of Water	37,948	4,288,211	8,484,209	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Kohler Municipal Water Utility	TAYLOR DR & ERIE AVE	279,804	310,761	1
Sheboygan Falls Utilities	TAYLOR DR & HWY 23	395,391	483,811	2
Total		675,195	794,572	3

Other Operating Revenues (Water)

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

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	814,895	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	814,895	5
Forfeited Discounts (470)		6
Customer late payment charges	56,491	7
Total Forfeited Discounts (470)	56,491	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	22,138	10
Total Rents from Water Property (472)	22,138	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	32,504 *	16
Misc Service Revenues	50,544	17
Total Other Water Revenues (474)	83,048	18

Other Operating Revenues (Water)

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

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

Explain all amounts in Account 474 in excess of \$10,000.

Meter charges related to sewer only and sewer deduct customers.

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Supervision and Engineering (600)		25	25	857	2
Operation Labor and Expenses (601)			0	0	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)			0	0	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)			0	0	7
Maintenance of Structures and Improvements (611)			0	0	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)		5,383	5,383	13,547	10
Maintenance of Wells and Springs (614)			0	0	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)			0	0	13
Total Source of Supply Expenses	0	5,408	5,408	14,404	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)	33,377		33,377	30,857	16
Fuel for Power Production (621)			0	0	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		471,067	471,067	479,292	19
Pumping Labor and Expenses (624)		217	217	332	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)	4,412	59,020	63,432	53,927	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)	10,352		10,352	9,909	24
Maintenance of Structures and Improvements (631)	92,279	1,602	93,881	87,776	25
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)	13,412	17,180	30,592	22,767	27
Total Pumping Expenses	153,832	549,086	702,918	684,860	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)	32,292		32,292	28,265	30
Chemicals (641)		212,750	212,750	227,548	31
Operation Labor and Expenses (642)	462,133	257,092	719,225	673,510	32
Miscellaneous Expenses (643)	2,234	18,695	20,929	27,280	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)	41,257	5,904	47,161	54,856	36
Maintenance of Water Treatment Equipment (652)	22,678	11,479	34,157	55,507 *	37
Total Water Treatment Expenses	560,594	505,920	1,066,514	1,066,966	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)	38,303		38,303	35,173	40
Storage Facilities Expenses (661)	8,619	11,636	20,255	9,489 *	41

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Transmission and Distribution Lines Expenses (662)	77,230	9,940	87,170	98,271	42
Meter Expenses (663)	29,057	1,921	30,978	39,126	43
Customer Installations Expenses (664)		116,281	116,281	109,483	44
Miscellaneous Expenses (665)	71,988	36,821	108,809	108,331	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)	78,518	1,858	80,376	83,753	48
Maintenance of Distribution Reservoirs and Standpipes (672)	1,324	250,253	251,577	51,557 *	49
Maintenance of Transmission and Distribution Mains (673)	81,264	77,968	159,232	174,918	50
Maintenance of Services (675)	327	1,456	1,783	970	51
Maintenance of Meters (676)	7,925	1,374	9,299	10,484	52
Maintenance of Hydrants (677)	7,252	27,317	34,569	64,000 *	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	401,807	536,825	938,632	785,555	55
CUSTOMER ACCOUNTS EXPENSES					56
Supervision (901)	31,413		31,413	25,858	57
Meter Reading Expenses (902)	26,826	4,833	31,659	35,021	58
Customer Records and Collection Expenses (903)	101,785	44,387	146,172	131,665	59
Uncollectible Accounts (904)		2,129	2,129	1,424	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)		152	152	123	62
Total Customer Accounts Expenses	160,024	51,501	211,525	194,091	63
SALES EXPENSES					64
Sales Expenses (910)			0	0	65
Total Sales Expenses	0	0	0	0	66
ADMINISTRATIVE AND GENERAL EXPENSES					67
Administrative and General Salaries (920)	193,425		193,425	195,178	68
Office Supplies and Expenses (921)		19,823	19,823	21,407	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		45,761	45,761	94,130 *	71
Property Insurance (924)		36,514	36,514	40,082	72
Injuries and Damages (925)		62,014	62,014	82,965 *	73
Employee Pensions and Benefits (926)		546,356	546,356	629,943	74
Regulatory Commission Expenses (928)		22,484	22,484	2,986 *	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)	3,397	32,434	35,831	40,601	77
Rents (931)			0	0	78
Maintenance of General Plant (932)	898	19,078	19,976	16,058	79
Total Administrative and General Expenses	197,720	784,464	982,184	1,123,350	80
TOTAL OPERATION AND MAINTENANCE EXPENSES	1,473,977	2,433,204	3,907,181	3,869,226	81

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 15% and \$10,000 higher or lower than the Last Year amount.

Acct #652 - Decrease in 2017 costs due to more maintenance of actuators and analyzers at the treatment plant in 2016.

Acct #661 - Increase in 2017 costs due to addition of aggregate storage for stone, gravel, and traffic signs.

Acct #672 - Increase in 2017 costs due to repair and maintenance of the Taylor Hill reservoir.

Acct #677 - Decrease in 2017 costs due to the addition of automatic hydrant flushing equipment requiring less staff labor.

Acct #923 - Decrease in 2017 costs due to higher legal costs in 2016 relating to revenue bonds.

Acct #925 - Decrease in 2017 costs due to a change in insurance providers for cost savings.

Acct #928 - Increase in 2017 costs due to submission of a rate case to the PSC.

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	1,166,477	1,151,800	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	29,414	24,674	2
Net Property Tax Equivalent	1,137,063	1,127,126	3
Social Security	108,785	109,909	4
PSC Remainder Assessment	9,740	8,448	5
Total Tax Expense	1,255,588	1,245,483	6

Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

COUNTY: SHEBOYGAN(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	5.467980
3. Local Tax Rate	mills	9.727760
4. School Tax Rate	mills	10.824550
5. Vocational School Tax Rate	mills	0.854008
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	26.874298
9. Less: State Credit	mills	2.078727
11. Net Tax Rate	mills	24.795571

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	9.727760
13. Combined School Tax Rate	mills	11.678558
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	21.406318
16. Total Tax Rate	mills	26.874298
17. Ratio of Local and School Tax to Total	dec.	0.796535
18. Total Tax Net of State Credit	mills	24.795571
19. Net Local and School Tax Rate	mills	19.750539
20. Utility Plant, Jan 1	\$	63,028,083
21. Materials & Supplies	\$	280,117
22. Subtotal	\$	63,308,200
23. Less: Plant Outside Limits	\$	1,920,682
24. Taxable Assets	\$	61,387,518
25. Assessment Ratio	dec.	0.962093
26. Assessed Value	\$	59,060,501
27. Net Local and School Tax Rate	mills	19.750539
28. Tax Equiv. Computed for Current Year	\$	1,166,477

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	63,028,083
2. Materials & Supplies	\$	280,117
3. Subtotal	\$	63,308,200
4. Less: Plant Outside Limits	\$	1,920,682
5. Taxable Assets	\$	61,387,518
6. Assessed Value	\$	59,060,501
7. Tax Equiv. Computed for Current Year	\$	1,166,477
8. Tax Equivalent per 1994 PSC Report	\$	560,533
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	1,166,477

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	627,615				627,615	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	627,615	0	0	0	627,615	14
PUMPING PLANT						15
Land and Land Rights (320)	2,475				2,475	16
Structures and Improvements (321)	2,425,529	111,055			2,536,584 *	17
Other Power Production Equipment (323)	108,644		3,082	313,743	419,305 *	18
Electric Pumping Equipment (325)	2,049,145	14,915			2,064,060	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	653,951				653,951	21
Total Pumping Plant	5,239,744	125,970	3,082	313,743	5,676,375	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	13,330				13,330	24
Structures and Improvements (331)	5,077,569	312,897		(389,056)	5,001,410 *	25
Sand or Other Media Filtration Equipment (332)	5,801,792	4,833	43,036		5,763,589	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	2,107,725	45,172	48,414	(424,687)	1,679,796 *	28
Total Water Treatment Plant	13,000,416	362,902	91,450	(813,743)	12,458,125	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	117,865	60,230			178,095	31
Structures and Improvements (341)	751,689				751,689	32
Distribution Reservoirs and Standpipes (342)	5,037,016	798			5,037,814	33
Transmission and Distribution Mains (343)	23,861,192	1,910,121	15,699		25,755,614	34
Services (345)	0				0	35
Meters (346)	3,035,795	514,942	37,781		3,512,956	36
Hydrants (348)	1,895,710	68,523	7,008		1,957,225	37

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	34,699,267	2,554,614	60,488	0	37,193,393	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	578,764	15,700			594,464	42
Office Furniture and Equipment (391)	68,411	2,760	13,000		58,171	43
Computer Equipment (391.1)	248,602	7,389	3,323		252,668	44
Transportation Equipment (392)	471,328				471,328	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	173,006	9,100	1,672		180,434	47
Laboratory Equipment (395)	17,146	8,626			25,772	48
Power Operated Equipment (396)	418,351	27,091			445,442	49
Communication Equipment (397)	32,794	33,512	5,805		60,501	50
SCADA Equipment (397.1)	433,328				433,328	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	2,441,730	104,178	23,800	0	2,522,108	53
Total utility plant in service directly assignable	56,008,772	3,147,664	178,820	(500,000)	58,477,616	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	56,008,772	3,147,664	178,820	(500,000)	58,477,616	56

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 \$100,000, please explain. If applicable, provide construction authorization

Acct #321 - Additions include upgrades to security, grading and paving driveway at Park Ave, and keyless entry system to plant.
Acct #331 - Additions include completion of the UV disinfection system.

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

Acct #323 - Reclassification of UV disinfection power production equipment previously included in Acct #331 and #334.
Acct #331 - Reclassification of UV disinfection power production equipment to Acct #323 and contributed asset to Acct #331.001.
Acct #334 - Reclassification of UV disinfection power production equipment to Acct #323 and contributed asset to Acct #332.001.

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0			298,865	298,865 *	25
Sand or Other Media Filtration Equipment (332)	94,222			201,135	295,357 *	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	94,222	0	0	500,000	594,222	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	5,154,183	250,000			5,404,183	34
Services (345)	0				0	35
Meters (346)	0				0	36
Hydrants (348)	397,536				397,536	37

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	5,551,719	250,000	0	0	5,801,719	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	0	0	0	0	0	53
Total utility plant in service directly assignable	5,645,941	250,000	0	500,000	6,395,941	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	5,645,941	250,000	0	500,000	6,395,941	56

Water Utility Plant in Service - Plant Financed by Contributions

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

Water Utility Plant in Service - Plant Financed by Contributions (Page W-09)

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

- Acct #331.001 - Reclassification of contributed UV disinfection building from Acct #331.
 - Acct #332.001 - Reclassification of contributed UV disinfection equipment from Acct #334.
-

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- 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 in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	421,889	1.70%	10,669					432,558	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	421,889		10,669	0	0	0	0	432,558	8
PUMPING PLANT									9
Structures and Improvements (321)	712,301	3.20%	79,394					791,695	10
Other Power Production Equipment (323)	105,874	4.40%	2,769	3,082			8,847	114,408 *	11
Electric Pumping Equipment (325)	1,408,905	4.40%	90,491					1,499,396	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	628,290	4.40%	25,661					653,951	14
Total Pumping Plant	2,855,370		198,315	3,082	0	0	8,847	3,059,450	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	1,774,205	3.20%	162,482				(1,218)	1,935,469 *	17
Sand or Other Media Filtration Equipment (332)	2,087,561	3.30%	190,829	43,036				2,235,354	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	119,051	6.00%	126,464	48,414			(12,838)	184,263 *	20
Total Water Treatment Plant	3,980,817		479,775	91,450	0	0	(14,056)	4,355,086	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	488,599	3.20%	24,054					512,653	23
Distribution Reservoirs and Standpipes (342)	1,292,339	1.90%	95,711					1,388,050	24
Transmission and Distribution Mains (343)	4,435,617	1.30%	322,509	15,699				4,742,427	25
Services (345)	0							0	26
Meters (346)	1,610,421	5.50%	180,091	37,781				1,752,731	27

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- 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 in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	504,678	2.20%	42,382	7,008				540,052	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	8,331,654		664,747	60,488	0	0	0	8,935,913	30
GENERAL PLANT									31
Structures and Improvements (390)	310,004	2.90%	17,377					327,381	32
Office Furniture and Equipment (391)	4,928	5.80%	8,072	13,000				0	33
Computer Equipment (391.1)	205,799	26.70%	22,679	3,323				225,155	34
Transportation Equipment (392)	471,328	13.30%						471,328	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	173,006	5.80%	9,100	1,672				180,434	37
Laboratory Equipment (395)	14,044	5.80%	1,245					15,289	38
Power Operated Equipment (396)	87,639	7.50%	32,392					120,031	39
Communication Equipment (397)	13,958	15.00%	6,997	5,805				15,150	40
SCADA Equipment (397.1)	377,619	9.20%	39,866					417,485	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	1,658,325		137,728	23,800	0	0	0	1,772,253	43
Total accum. prov. directly assignable	17,248,055		1,491,234	178,820	0	0	(5,209)	18,555,260	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	17,248,055		1,491,234	178,820	0	0	(5,209)	18,555,260	46

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- 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 in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality (Page W-10)

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

Acct #323 - Reclassification of UV disinfection power production equipment previously included in Acct #331 and #334.

Acct #331 - Reclassification of UV disinfection power production equipment to Acct #323 and contributed asset to Acct #331.001.

Acct #334 - Reclassification of UV disinfection power production equipment to Acct #323 and contributed asset to Acct #332.001.

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- 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 in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	0		0	0	0	0	0	0	8
PUMPING PLANT									9
Structures and Improvements (321)	0							0	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	0							0	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	0		0	0	0	0	0	0	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	0	3.20%					4,782	4,782 *	17
Sand or Other Media Filtration Equipment (332)	94,222	3.30%					11,687	105,909 *	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	94,222		0	0	0	0	16,469	110,691	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	0							0	24
Transmission and Distribution Mains (343)	1,070,379	1.30%	68,629					1,139,008	25
Services (345)	0							0	26
Meters (346)	0							0	27

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- 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 in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	187,553	2.00%	8,746					196,299	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	1,257,932		77,375	0	0	0	0	1,335,307	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	0							0	33
Computer Equipment (391.1)	0							0	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	0							0	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	0							0	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	0		0	0	0	0	0	0	43
Total accum. prov. directly assignable	1,352,154		77,375	0	0	0	16,469	1,445,998	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	1,352,154		77,375	0	0	0	16,469	1,445,998	46

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- 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 in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Water Accumulated Provision for Depreciation - Plant Financed by Contributions (Page W-12)

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

Acct #331.001 - Reclassification of contributed UV disinfection building from Acct #331.
Acct #332.001 - Reclassification of contributed UV disinfection equipment from Acct #334.

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)			
1.000					204							204	1
1.250		185	203									388	2
1.500				140	45							185	3
2.000		85										85	4
3.000		250										250	5
4.000	2,356	16,975	2,689	348	682	1,706				4		24,760	6
6.000	57,359	75,160	121,565	80,310	80,197	25,839	4,566	7,252	451	960		453,659	7
8.000	10,747	16,128	16,482	8,909	17,290	25,030	34,128	34,059	8,242	5,852		176,867	8
10.000	7,576	7,316	6,369	9,941	7,067	532	398					39,199	9
12.000	12,020	20,778	19,007	25,150	26,072	26,312	40,773	26,967	20,093	12,022		229,194	10
14.000			5,639									5,639	11
16.000	6,400	8,852	3,110	6,226	3,579	6,070	5,814	11,190	11,226	14,602		77,069	12
18.000	470					2,658						3,128	13
20.000		9,058		3,778				2,905	2,512	15,222		33,475	14
24.000						8,466		5,468	9,404	4,267		27,605	15
30.000			8,971		7,263	1,191				5,582		23,007	16
36.000							678					678	17
Total	96,928	154,787	184,035	134,802	142,399	97,804	86,357	87,841	57,510	52,929		1,095,392	18

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:
Electronic database using mapping software and systems.

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	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		Entering Distribution	
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	System (h)	
January		372,544		372,262			372,262	1
February		343,190		342,593			342,593	2
March		367,630		369,038			369,038	3
April		359,342		356,042			356,042	4
May		381,731		377,462			377,462	5
June		399,352		400,001			400,001	6
July		411,082		407,505			407,505	7
August		443,244		442,313			442,313	8
September		409,868		404,749			404,749	9
October		423,103		418,855			418,855	10
November		368,945		360,965			360,965	11
December		358,385		357,563			357,563	12
TOTAL	0	4,638,416	0	4,609,348	0	0	4,609,348	13

Water Audit and Other Statistics

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

Description (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	4,609,348
Less: Gallons (000s) sold to wholesale customers (exported water)	675,195
Subtotal: Net gallons (000s) entering distribution system	3,934,153
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	3,613,016
Gallons (000s) of Non-Revenue Water	321,137
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	10,700
Subtotal: Unbilled Authorized Consumption	10,700
Total Water Loss	310,437
Gallons (000s) estimated due to theft, data, and billing errors (default)	3500
Gallons (000s) estimated due to customer meter under-registration	2,000
Subtotal Apparent Losses	5,500
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	2,000
Gallons (000s) estimated due to unreported and background leakage	302,937
Subtotal Real Losses (leakage)	304,937
Non-Revenue Water as percentage of net water supplied	8%
Total Water Loss as percentage of net water supplied	8%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	17,148
Date of maximum	07/19/2017
Cause of maximum	
Seasonal demand/usage increase	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	7,205
Date of minimum	12/26/2017
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	6,401,271
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	13
Number of service breaks repaired this year	15

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.

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

Sources of Water Supply - Intake Information

Description (a)	Distance From Shore (feet) (b)	Depth Below Surface (feet) (c)	Diameter (inches) (d)	
LAKE MICHIGAN 1	2,100	30	36	1
LAKE MICHIGAN 2	5,000	46	30	2

Pumping & Power Equipment

Identification (a)	Pump					Pump Motor or Standby Engine				
	Location (b)	Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse-power (l)	
EE #1	4200 COUNTY RD OK	Booster	Distribution	2008	Centrifugal	350	2008	Electric	20	1
ERIE #1	4024 ERIE AVE	Booster	Distribution	2007	Centrifugal	4,200	2007	Electric	200	2
ERIE #2	4024 ERIE AVE	Booster	Distribution	2007	Centrifugal	4,200	2007	Electric	200	3
ERIE #3	4024 ERIE AVE	Booster	Distribution	2007	Centrifugal	4,200	2007	Electric	200	4
ERIE GENERATOR	4024 ERIE AVE	Standby	Distribution	2007	Other	8,400	2007	Natural Gas	500	5
GEORGIA #1	2935 GEORGIA AVE	Booster	Distribution	1971	Vertical Turbine	1,040	1971	Electric	30	6
GEORGIA #2	2935 GEORGIA AVE	Booster	Distribution	1971	Vertical Turbine	1,040	1971	Electric	30	7
GEORGIA #3	2935 GEORGIA AVE	Booster	Distribution	1971	Vertical Turbine	1,040	1971	Electric	30	8
GEORGIA #4	2935 GEORGIA	Booster	Distribution	2000	Centrifugal	2,600	2008	Electric	125	9
GEORGIA #4 GAS	2935 GEORGIA AVE	Standby	Distribution	2000	Centrifugal	2,600	2000	Natural Gas	100	10
GEORGIA #5	2935 GEORGIA AVE	Booster	Distribution	2008	Centrifugal	5,000	2008	Electric	200	11
GEORGIA GENERATOR	2935 GEORGIA AVE	Standby	Distribution	1971	Other	2,080	1971	Natural Gas	290	12
HIGH LIFT #1	72A PARK AVE HIGH LIFT	Primary	Distribution	1990	Centrifugal	10,069	1990	Electric	700	13
HIGH LIFT #2	72A PARK AVE	Primary	Distribution	1937	Centrifugal	6,380	2005	Electric	400	14
HIGH LIFT #3	72A PARK AVE HIGH LIFT	Primary	Distribution	1951	Centrifugal	6,800	2013	Electric	350	15
HIGH LIFT #3 GAS	72A PARK AVE HIGH LIFT	Standby	Distribution	1951	Centrifugal	6,800	1990	Natural Gas	400	16
HIGH LIFT #4	72A PARK AVE HIGH LIFT	Primary	Distribution	1990	Centrifugal	10,069	2004	Electric	700	17
HIGH LIFT #4 GAS	72A PARK AVE	Standby	Distribution	1990	Centrifugal	10,069	1990	Natural Gas	700	18
HIGH LIFT #5	72A PARK AVE HIGH LIFT	Primary	Distribution	1972	Centrifugal	10,000	2003	Electric	700	19
LOW LIFT #6	72A PARK AVE LOW LIFT	Primary	Treatment	1980	Centrifugal	5,556	1992	Electric	150	20
LOW LIFT #7	72A PARK AVE LOW LIFT	Standby	Treatment	1931	Centrifugal	8,400	1991	Natural Gas	200	21
LOW LIFT #9	72A PARK AVE LOW LIFT	Primary	Treatment	1959	Centrifugal	9,000	2004	Electric	150	22
LOWLIFT #8	72A PARK AVE LOW LIFT	Primary	Treatment	1991	Centrifugal	13,200	1991	Electric	200	23

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)	
PLANT GENERATOR	72A PARK AVE	Standby	Treatment	1991	Other	9,000	1991	Natural Gas	375	24
WASH PUMP #10	72A PARK AVE WASH PUMP	Primary	Treatment	1959	Centrifugal	5,200	1959	Electric	100	25
WASH PUMP 2 #11	72A PARK AVE WASH PUMP	Standby	Treatment	2013	Centrifugal	8,000	2013	Electric	200	26
WILGUS #1	3169 WILGUS AVE	Booster	Distribution	1986	Centrifugal	250	1986	Electric	7	27
WILGUS #2	3169 WILGUS AVE	Booster	Distribution	1986	Centrifugal	650	2006	Electric	20	28
WILGUS #2 GAS	3169 WILGUS AVE	Standby	Distribution	1986	Centrifugal	650	2011	Natural Gas	30	29
WILGUS #3	3169 WILGUS AVE	Booster	Distribution	1986	Centrifugal	1,500	2011	Electric	60	30

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)	
EE TOWER	1	1989	Elevated Tank	Steel	146	500,000	1
ERIE - NORTH	4	2007	Reservoir	Concrete	60	3,000,000	2
ERIE - SOUTH	5	2007	Reservoir	Concrete	60	3,000,000	3
GEORGIA AVE STANDPIPE	2	1959	Standpipe	Steel	104	2,000,000	4
TAYLOR	3	1933	Elevated Tank	Steel	54	4,000,000	5

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)
EE TOWER	1989	500000	x Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	x Flocculation/Sedimentation x Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nutrient Removal _ Radium Removal _ Other	Yes	CENTRAL FACILITIES	1
TAYLOR	1933	4000000	x Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	x Flocculation/Sedimentation x Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nutrient Removal _ Radium Removal _ Other	Yes	CENTRAL FACILITIES	2

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	204				204	1
Other Metal	Distribution	1 1/4	388				388	2
Other Metal	Distribution	1 1/2	185				185	3
Other Plastic	Distribution	2	85				85	4
Other Metal	Distribution	3	250				250	5
Other Metal	Distribution	4	24,820	4	64		24,760	6
Other Metal	Distribution	6	456,523	216	3,290		453,449	7
Other Metal	Distribution	8	172,781	1,043	509		173,315	8
Other Metal	Distribution	10	39,575		376		39,199	9
Other Metal	Distribution	12	215,253	3,420			218,673	10
Other Metal	Distribution	14	5,639				5,639	11
Other Metal	Distribution	16	71,858	2,420	42		74,236	12
Other Metal	Distribution	18	3,128				3,128	13
Concrete	Transmission	20	13,291			(9,861)	3,430 *	14
Other Metal	Distribution	20	19,208			9,861	29,069 *	15
Other Metal	Distribution	24	5,389				5,389	16
Other Metal	Transmission	24	22,216				22,216	17
Other Metal	Distribution	30	9,772				9,772	18
Other Metal	Transmission	30	12,605				12,605	19
Other Metal	Transmission	36	678				678	20
Total Within Municipality			1,073,848	7,103	4,281	0	1,076,670	21
Other Metal	Distribution	6	210				210	22
Other Metal	Distribution	8	3,552				3,552	23
Other Metal	Distribution	12	7,388			3,083	10,471 *	24
Other Metal	Distribution	16	2,833				2,833	25
PVC	Distribution	20				976	976 *	26
Other Metal	Transmission	30	680				680	27
Total Outside Municipality			14,663			4,059	18,722	28
Total Utility			1,088,511	7,103	4,281	4,059	1,095,392	29

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.

Water mains added during 2017 were financed by regular water revenues; new properties within city limits were assessed on street frontage at the rate stated in municipal code; properties outside city limits were assessed on street frontage at the rate stated in municipal code and deferred to the city for payment.

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

The Sheboygan Water Utility continues to update water main records into an electronic database using mapping software and systems. The use of mapping tools has enabled the Utility to more accurately account for the water main in the system. Adjustments of water main inventory are the result of continued work on this project.

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)	i
Galvanized	0.500				568	568	2	1
Other Metal	0.500				5,896	5,896		2
Copper	0.500				2	2		3
Lead	0.625				4,726	4,726	82	4
Other Metal	0.625				5	5		5
Unlined Cast Iron (pre-early 1950's)	0.625				1	1		6
Lead	0.750				1	1		7
Other Metal	0.750				8	8		8
Copper	0.750				6,720	6,720		9
Unlined Cast Iron (pre-early 1950's)	0.750				1	1		10
Ductile Iron, Lined (late 1960's to present)	1.000				1	1		11
Lead	1.000				2	2		12
Other Metal	1.000				2	2		13
Copper	1.000		22		910	932		14
Other Plastic	1.000		68		86	154		15
Unlined Cast Iron (pre-early 1950's)	1.000				1	1		16
Copper	1.250				19	19		17
Other Plastic	1.250				1	1		18
Copper	1.500				51	51		19
Unlined Cast Iron (pre-early 1950's)	1.500				3	3		20
Copper	2.000				47	47		21
Other Plastic	2.000				5	5		22
Unlined Cast Iron (pre-early 1950's)	2.000				5	5		23
Ductile Iron, Lined (late 1960's to present)	2.500				1	1		24
Ductile Iron, Lined (late 1960's to present)	3.000				2	2		25
Unlined Cast Iron (pre-early 1950's)	3.000				10	10		26
Ductile Iron, Lined (late 1960's to present)	4.000				45	45		27
Unlined Cast Iron (pre-early 1950's)	4.000				47	47		28
PVC	4.000				6	6		29

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.

Ductile Iron, Lined (late 1960's to present)	6.000	72	72	30
Unlined Cast Iron (pre-early 1950's)	6.000	46	46	31
PVC	6.000	28	28	32
Ductile Iron, Lined (late 1960's to present)	8.000	50	50	33
Unlined Cast Iron (pre-early 1950's)	8.000	41	41	34
PVC	8.000	58	58	35
Ductile Iron, Lined (late 1960's to present)	10.000	1	1	36
Unlined Cast Iron (pre-early 1950's)	10.000	2	2	37
PVC	10.000	2	2	38
Ductile Iron, Lined (late 1960's to present)	12.000	2	2	39
Unlined Cast Iron (pre-early 1950's)	12.000	2	2	40
PVC	12.000	2	2	41
Ductile Iron, Lined (late 1960's to present)	24.000	3	3	42
Unlined Cast Iron (pre-early 1950's)	30.000	1	1	43
Utility Total	90	19,482	19,572	84

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 AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.

The Sheboygan Water Utility does not own any portion of water service lines. Water service lines are owned by property owners. They are not recorded as plant or assets on the utility's financial statements.

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

The water service lines added in 2017 from the water main to the curb stop were financed by assessment to the property owner. Water service lines added for schools and licensed/certified day care centers were funded by DNR Safe Drinking Water Loan Program Principal Forgiveness.

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

This is the first year the utility is required to include counts of water service lines. There were no beginning of the year balances. Adjustments reflect the counts added in 2017 for the first time.

General Footnote

All water service lines from the water main to the water meter are owned by the property owner. No portion of the water service line is owned by the Sheboygan Water Utility.

Water service lines counted for this report were obtained using utility records, plumber's records, and electronic databases. Because the utility does not own any portion of the water service line, there are a number of them that are unknown at this time. As of the date of this report, water service lines classified as "Other Metal" are unknown and total 5,911. Utility staff continue working to identify all water service line material.

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)	
3/4	18,270	236	205	60	18,361	248	16,919	909	61	11	106					12	343	18,361	1
1	359	18	9	3	371	9	55	209	26	22	35					10	14	371	2
1 1/2	226	23	18	(2)	229	25	5	87	15	31	75					7	9	229	3
2	217	58	50	(3)	222	50		74	34	40	54					9	11	222	4
3	49	20	0	(2)	67	26		19	9	10	11					1	17	67	5
4	14	4	0		18	2		3	8	2	2						3	18	6
6	8	8	0		16	8			7				1				8	16	7 *
8	3		0		3	3			3									3	8
10	2		0		2	2							2					2	9
Total	19,148	367	282	56	19,289	373	16,979	1,301	163	116	283		3			39	405	19,289	10

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.

All adjustments are reclassifications made by the Utility to correct previously reported meter counts and/or inventory counts.

General Footnote

Eight of the 6 inch meters were not tested in 2017 because they are new in stock meters and have not yet been installed at any location.

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	47	0	0	0	47	1
Fire - Within Municipality	2,009	32	26	0	2,015	2
Total Fire Hydrants	2,056	32	26	0	2,062	3
Flushing Hydrants	0				0	4

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

Number of Hydrants operated during year	1,300
Number of Distribution System Valves end of year	3,208
Number of Distribution Valves operated during Year	1,000

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	>= 24-inch	High Lift (east)	Magnetic	06/01/2016	1
Station Meter	>= 24-inch	High Lift (west)	Magnetic	06/01/2016	2
Station Meter	>= 24-inch	Low Lift (east/west)	Magnetic	06/01/2016	3
Station Meter	>= 24-inch	Low Lift (south)	Magnetic	06/01/2016	4
Wholesale Meter	6	Kohler South 3925 Washington	Turbine	10/30/2017	5
Wholesale Meter	10	Kohler North 3207 Erie Ave	Magnetic	10/30/2017	6
Wholesale Meter	10	Sheboygan Falls 927 N Taylor	Turbine	10/30/2017	7

Water Conservation Programs

- List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives.
- If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
Administrative and General Expenses				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
Total Administrative and General Expenses	0	0	0	5
Customer Incentives				6
Residential Toilets	0	0	0	7
Multifamily/Commercial Toilets	0	0	0	8
Faucets	0	0	0	9
Showerheads	0	0	0	10
Clothes Washers	0	0	0	11
Dishwashers	0	0	0	12
Smart Irrigation Controller	0	0	0	13
Commercial Pre-Rinse Spray Valves	0	0	0	14
Cost Sharing Projects (Nonresidential Customers)	0	0	0	15
Customer Water Audits	0	0	0	16
Other Incentives	0	0	0	17
Total Customer Incentives	0	0	0	18
TOTAL CONSERVATION	0	0	0	19

Water 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).

Water Conservation Programs (Page W-27)

General Footnote

Sheboygan Water Utility has no active water conservation programs at this time.

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)	
Sheboygan (City) **	18,762	1
Sheboygan (Town)	12	2
Total - Sheboygan County	18,774	3
Total - Customers Served	18,774	4
Total - Outside Muni Boundary	12	5
Total - Within Muni Boundary **	18,762	6

** = *Within municipal boundary*

Privately-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	1
Galvanized	0.500				754	754	2	1
Other Metal	0.500				5,885	5,885		2
Copper	0.500				2	2		3
Lead	0.625				5,090	5,090	73	4
Other Metal	0.625				5	5		5
Unlined Cast Iron (pre-early 1950's)	0.625				1	1		6
Lead	0.750				1	1		7
Other Metal	0.750				8	8		8
Copper	0.750				6,198	6,198		9
Unlined Cast Iron (pre-early 1950's)	0.750				1	1		10
Lead	1.000				3	3		11
Other Metal	1.000				2	2		12
Copper	1.000		21		835	856		13
Other Plastic	1.000		58		164	222		14
Unlined Cast Iron (pre-early 1950's)	1.000				1	1		15
Copper	1.250				18	18		16
Other Plastic	1.250				1	1		17
Copper	1.500				51	51		18
Unlined Cast Iron (pre-early 1950's)	1.500				3	3		19
Copper	2.000				46	46		20
Other Plastic	2.000				6	6		21
Unlined Cast Iron (pre-early 1950's)	2.000				5	5		22
Ductile Iron, Lined (late 1960's to present)	2.500				1	1		23
Ductile Iron, Lined (late 1960's to present)	3.000				2	2		24
Unlined Cast Iron (pre-early 1950's)	3.000				10	10		25
Ductile Iron, Lined (late 1960's to present)	4.000				45	45		26
Unlined Cast Iron (pre-early 1950's)	4.000				47	47		27
PVC	4.000				6	6		28
Ductile Iron, Lined (late 1960's to present)	6.000				72	72		29

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.

Unlined Cast Iron (pre-early 1950's)	6.000	46	46	30
PVC	6.000	28	28	31
Ductile Iron, Lined (late 1960's to present)	8.000	50	50	32
Unlined Cast Iron (pre-early 1950's)	8.000	41	41	33
PVC	8.000	50	50	34
Ductile Iron, Lined (late 1960's to present)	10.000	1	1	35
Unlined Cast Iron (pre-early 1950's)	10.000	2	2	36
PVC	10.000	2	2	37
Ductile Iron, Lined (late 1960's to present)	12.000	2	2	38
Unlined Cast Iron (pre-early 1950's)	12.000	2	2	39
PVC	12.000	2	2	40
Ductile Iron, Lined (late 1960's to present)	24.000	3	3	41
Unlined Cast Iron (pre-early 1950's)	30.000	1	1	42
Utility Total		79	19,493	75

Privately-Owned Water Service Lines

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

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

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

Water service lines added in 2017 from the curb stop to the meter due to leaks or disturbance were funded in part by DNR Safe Drinking Water Loan Program Principal Forgiveness, with the balance paid by property owners. Water service lines replaced as part of a large water main construction project were funded in full by DNR Safe Drinking Water Loan Principal Forgiveness. Water service lines added for schools and licensed/certified day care centers were funded in full through DNR Safe Drinking Water Loan Principal Forgiveness.

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

This is the first year the utility is required to include counts of water service lines. There were no beginning of the year balances. Adjustments reflect the counts added in 2017 for the first time.

General Footnote

All water service lines from the water main to the water meter are owned by the property owner. No portion of the water service line is owned by the Sheboygan Water Utility.

Water service lines counted for this report were obtained using utility records, plumber's records, and electronic databases. Because the utility does not own any portion of the water service line, there are a number of them that are unknown at this time. As of the date of this report, water service lines classified as "Other Metal" are unknown and total 5,900. Utility staff continue working to identify all water service line material.
