



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

SHEBOYGAN WATER UTILITY

72 PARK AVE
SHEBOYGAN, WI 53081-2958

For the Year Ended: DECEMBER 31, 2018

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: **3/29/2019**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

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

Title: PRESIDENT

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

Phone: (920) 458-4351

Email Address: gvandekreeke@vdks.com

Contact person for cybersecurity issues and events

Name: JOE TRUEBLOOD

Title: SUPERINTENDENT

Mailing Address: 72 PARK AVENUE
SHEBOYGAN, WI 53081

Phone: (920) 459-3805

Email Address: joetrueblood@sheboyganwater.org

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: 03/18/2019

Period covered by most recent audit: 01/01/2018 - 12/31/2018

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

Name: MS. JODI DOBSON, CPA

Title: PARTNER

Organization Name: BAKER TILLY VIRCHOW KRAUSE, LLP

USPS Address: TEN TERRACE COURT, PO BOX 7398

City State Zip MADISON, WI 53707-7398

Telephone: (608) 240-2469

Email Address: jodi.dobson@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)	9,308,949	8,645,886	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	4,056,066	3,907,181	4
Depreciation Expense (403)	1,448,005	1,387,913	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,256,282	1,255,588	7
Total Operating Expenses	6,760,353	6,550,682	8
Net Operating Income	2,548,596	2,095,204	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	2,548,596	2,095,204	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	975	(972)	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	60,544	19,531	16
Miscellaneous Nonoperating Income (421)	0	250,000	17
Total Other Income	61,519	268,559	18
Total Income	2,610,115	2,363,763	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(25,134)	(25,134)	21
Other Income Deductions (426)	79,000	77,375	22
Total Miscellaneous Income Deductions	53,866	52,241	23
Income Before Interest Charges	2,556,249	2,311,522	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	358,269	297,197	26
Amortization of Debt Discount and Expense (428)	76,087		27
Amortization of Premium on Debt--Cr. (429)	29,134	4,447	28
Interest on Debt to Municipality (430)	7,601	7,615	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)		2,813	31
Total Interest Charges	412,823	297,552	32
Net Income	2,143,426	2,013,970	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	40,301,938	38,282,805	35
Balance Transferred from Income (433)	2,143,426	2,013,970	36
Miscellaneous Credits to Surplus (434)		21,632	37
Miscellaneous Debits to Surplus--Debit (435)	264,942	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)	42,180,422	40,301,938	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	9,308,949		9,308,949	3
Total (Acct. 400)	9,308,949	0	9,308,949	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	4,056,066		4,056,066	6
Total (Acct. 401-402)	4,056,066	0	4,056,066	7
Depreciation Expense (403)	0	0	0	8
Derived	1,448,005		1,448,005	9
Total (Acct. 403)	1,448,005	0	1,448,005	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	1,256,282		1,256,282	15
Total (Acct. 408)	1,256,282	0	1,256,282	16
TOTAL UTILITY OPERATING INCOME	2,548,596	0	2,548,596	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	975	0	975	20
Total (Acct. 415-416)	975	0	975	21
Interest and Dividend Income (419)	0	0	0	22
INTEREST AND DIVIDENDS	60,544		60,544	23
Total (Acct. 419)	60,544	0	60,544	24
Miscellaneous Nonoperating Income (421)	0	0	0	25
Contributed Plant - Water		0	0	26
Impact Fees - Water		0	0	27
Total (Acct. 421)	0	0	0	28
TOTAL OTHER INCOME	61,519	0	61,519	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		79,000	79,000	35
Total (Acct. 426)	0	79,000	79,000	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(25,134)	79,000	53,866	37
INTEREST CHARGES	0	0	0	38
Interest on Long-Term Debt (427)	0	0	0	39
Derived	358,269		358,269	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)	358,269	0	358,269	41
Amortization of Debt Discount and Expense (428)	0	0	0	42
Bond Issue Expense	76,087		76,087	43
Total (Acct. 428)	76,087	0	76,087	44
Amortization of Premium on Debt--Cr. (429)	0	0	0	45
Bonds	29,134		29,134	46
Total (Acct. 429)	29,134	0	29,134	47
Interest on Debt to Municipality (430)	0	0	0	48
Derived	7,601		7,601	49
Total (Acct. 430)	7,601	0	7,601	50
Other Interest Expense (431)	0	0	0	51
Derived	0		0	52
Total (Acct. 431)	0	0	0	53
TOTAL INTEREST CHARGES	412,823	0	412,823	54
NET INCOME	2,222,426	(79,000)	2,143,426	55
EARNED SURPLUS	0	0	0	56
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	57
Derived	35,279,262	5,022,676	40,301,938	58
Total (Acct. 216)	35,279,262	5,022,676	40,301,938	59
Balance Transferred from Income (433)	0	0	0	60
Derived	2,222,426	(79,000)	2,143,426	61
Total (Acct. 433)	2,222,426	(79,000)	2,143,426	62
Miscellaneous Debits to Surplus--Debit (435)	0	0	0	63
Detail Appropriations to (from) Account 216	264,942		264,942 *	64
Total (Acct. 435)	264,942	0	264,942	65
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	37,236,746	4,943,676	42,180,422	66

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.

\$264,942 was debited to Unappropriated Earned Surplus to restate beginning net position for the effects of new GASB 75 OPEB entries relating to health insurance liability \$191,642, and life insurance liability \$73,300.

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)	305,252				305,252 *	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold	304,277				304,277 *	4
Payroll					0	5
Materials					0	6
Taxes					0	7
Total costs and expenses	304,277	0	0	0	304,277	8
Net Income (or loss)	975	0	0	0	975	9

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

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416) (Page F-03)

General Footnote

Revenues received from the DNR Safe Drinking Water Loan program for the replacement of lead water service laterals. Expenses paid to plumbing contractors for the replacement of lead water service laterals.

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	9,308,949				9,308,949	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	676				676	5
Revenues subject to Wisconsin Remainder Assessment	9,308,273	0	0	0	9,308,273	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	1,619,332		1,619,332	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	124,970		124,970	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	1,744,302	0	1,744,302	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	30.0	1
Electric		2
Gas		3
Sewer		4

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)	68,497,395	65,134,859	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	21,510,110	20,001,258	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	46,987,285	45,133,601	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)	715,248	531,643	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	715,248	531,643	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)	8,951,431	7,207,307	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	1,218,756	1,163,404	23
Other Accounts Receivable (143)	25,114	19,041	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	652,693	716,689	26
Plant Materials and Operating Supplies (154)	233,480	266,045	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	32,055	34,805	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	729,101	0	34
Total Current and Accrued Assets	11,842,630	9,407,291	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)	387,084	815,185	42
Total Deferred Debits	387,084	815,185	43
TOTAL ASSETS AND OTHER DEBITS	59,932,247	55,887,720	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)	42,180,422	40,301,938	5
Total Proprietary Capital	43,821,123	41,942,639	6
LONG-TERM DEBT			7
Bonds (221)	12,412,080	10,919,655	8
Advances from Municipality (223)	185,391	200,615	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	12,597,471	11,120,270	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	185,795	390,987	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	1,158,108	1,166,476	17
Interest Accrued (237)	64,814	55,794	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	785,991	0	20
Total Current and Accrued Liabilities	2,194,708	1,613,257	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	297,445	41,339	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	425,008	595,262	25
Total Deferred Credits	722,453	636,601	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)	596,492	574,953	31
Total Operating Reserves	596,492	574,953	32
TOTAL LIABILITIES AND OTHER CREDITS	59,932,247	55,887,720	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	65,134,859	0	0	0	2
	65,134,859	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	59,876,957				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)	2,224,497				11
Total Utility Plant	68,497,395	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)	19,957,827				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,552,283				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	21,510,110	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	46,987,285	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)	18,555,260	0	0	0	18,555,260	1
Credits during year						2
Charged Depreciation Expense (403)	1,448,005				1,448,005	3
Depreciation Expense on Meters Charged to Sewer	107,356				107,356	4
Salvage	0				0	5
Depreciation Adjustments to Contributions					0	6
Depreciation Expense Charged to Clearing Accounts	26,922				26,922	7
Total credits	1,582,283	0	0	0	1,582,283	8
Debits during year						9
Book Cost of Plant Retired	179,716				179,716	10
Cost of Removal	0				0	11
Total debits	179,716	0	0	0	179,716	12
Balance end of year (111.1)	19,957,827	0	0	0	19,957,827	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)	1,445,998	0	0	0	1,445,998	1
Credits during year						2
Charged Other Income Deductions (426)	79,000				79,000	3
Depreciation Expense on Meters Charged to Sewer	0				0	4
Salvage	0				0	5
Depreciation Adjustments to Contributions	27,285				27,285	6
Total credits	106,285	0	0	0	106,285	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)	1,552,283	0	0	0	1,552,283	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)	233,480	266,045	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	233,480	266,045	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	29,134	8	297,445	5
None				6
Total	29,134		297,445	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%	993,528	1
2013 WATER UTILITY REVENUE BONDS	04/03/2013	05/01/2033	3.50%	2,420,000	2
2015 SAFE DRINKING WATER LOAN	05/13/2015	05/01/2035	1.65%	2,658,552	3
2016 WATER UTILITY REVENUE BONDS	04/20/2016	04/20/2025	2.00%	1,635,000	4
2018 WATER UTILITY REVENUE BONDS	05/01/2018	05/01/2033	3.50%	4,705,000	5
Total				12,412,080	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%	185,391	2
Total for Account 223				185,391	3

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	1,166,476	1
Charged water department expense	1,256,282	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	32,188	5
Total accruals and other credits	1,288,470	6
County, state and local taxes	1,167,329	7
Social Security taxes	119,155	8
PSC Remainder Assessment	10,354	9
Gross Receipts Tax		10
Total payments and other debits	1,296,838	11
Balance end of year	1,158,108	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	5,393	29,000	29,839	4,554	2
2007 WATER UTILITY REVENUE BONDS \$4,000,000	18,189	36,381	54,570	0	3
2013 WATER UTILITY REVENUE BOND	12,171	71,292	71,725	11,738	4
2015 SAFE DRINKING WATER LOAN \$3,122,030	7,682	44,606	44,976	7,312	5
2016 WATER UTILITY REVENUE BONDS \$2,115,000	5,371	30,625	31,025	4,971	6
2018 WATER UTILITY REVENUE BONDS \$4,705,000		146,365	117,092	29,273	7
Subtotal Bonds (221)	48,806	358,269	349,227	57,848	8
Advances from Municipality (223)	0	0	0	0	9
UNFUNDED PENSION	6,988	7,601	7,623	6,966	10
Subtotal Advances from Municipality (223)	6,988	7,601	7,623	6,966	11
Other Long-Term Debt (224)	0	0	0	0	12
None				0	13
Subtotal Other Long-Term Debt (224)	0	0	0	0	14
Notes Payable (231)	0	0	0	0	15
None				0	16
Subtotal Notes Payable (231)	0	0	0	0	17
Customer Deposits (235)	0	0	0	0	18
None				0	19
Subtotal Customer Deposits (235)	0	0	0	0	20
Total	55,794	365,870	356,850	64,814	21

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	715,248	2
Total (Acct. 125)	715,248	3
Cash and Working Funds (131)	0	4
Cash		5
Total (Acct. 131)	0	6
Temporary Cash Investments (136)	0	7
Temporary Cash Investments	8,951,431	8
Total (Acct. 136)	8,951,431	9
Customer Accounts Receivable (142)	0	10
Water	1,218,756	11
Total (Acct. 142)	1,218,756	12
Other Accounts Receivable (143)	0	13
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Grant Receivable - Restricted	25,114 *	16
Total (Acct. 143)	25,114	17
Receivables from Municipality (145)	0	18
Receivables for water main, laterals, and PFP	652,693 *	19
Total (Acct. 145)	652,693	20
Prepayments (165)	0	21
Prepayments	32,055	22
Total (Acct. 165)	32,055	23
Miscellaneous Current and Accrued Assets (174)	0	24
Deferred Outflow - Pension and OPEB	729,101	25
Total (Acct. 174)	729,101	26
Miscellaneous Deferred Debits (186)	0	27
Net Pension Asset	387,084	28
Total (Acct. 186)	387,084	29
Accounts Payable (232)	0	30
Accounts Payable	185,795	31
Total (Acct. 232)	185,795	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.

Miscellaneous Current and Accrued Liabilities (242)	0	33
Accrued Payroll	19,968	34
Deferred Inflow - Pension and OPEB	766,023	35
Total (Acct. 242)	785,991	36
Other Deferred Credits (253)	0	37
Regulatory Liability	125,620	38
Net Pension Liability	299,388	39
Total (Acct. 253)	425,008	40
Miscellaneous Operating Reserves (265)	0	41
Accrued Vacation & Sick Leave	596,492	42
Total (Acct. 265)	596,492	43

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 City of Sheboygan for water main assessments, water lateral assessments, 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)	59,177,286				59,177,286	2
Materials and Supplies	249,762				249,762	3
Less Average						4
Reserve for Depreciation (111.1)	19,256,543				19,256,543	5
Customer Advances for Construction					0	6
Regulatory Liability	138,187				138,187	7
Average Net Rate Base	40,032,318	0	0	0	40,032,318	8
Net Operating Income	2,548,596				2,548,596	9
Net Operating Income as a percent of Average Net Rate Base	6.37%	N/A	N/A	N/A	6.37%	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	150,754	0	0	0	150,754	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	125,620	0	0	0	125,620	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

2.17 acres of land was purchased at N. 36th Street for future water utility development. An elevated storage tank with a capacity of 600,000 gallons is under construction at Horizon Drive located in the SouthPointe Enterprise Campus, and scheduled to be completed early 2019.

4. Estimated changes in revenues due to rate changes

A rate increase became effective May 1, 2018 to provide for 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.

5. Obligations incurred or assumed, excluding commercial paper

Water Utility Revenue Bonds, Series 2018, were 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 at Horizon Drive. The bond issue also provided for the refunding of 2019 through 2027 maturities of the Water Utility Revenue Bonds, Series 2007, issued 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)	9,094,681	8,484,209	2
Total Sales of Water	9,094,681	8,484,209	3
Other Operating Revenues			4
Forfeited Discounts (470)	48,316	56,491	5
Rents from Water Property (472)	22,802	22,138	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	143,150	83,048	8
Total Other Operating Revenues	214,268	161,677	9
Total Operating Revenues	9,308,949	8,645,886	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	30,066	5,408	12
Pumping Expenses (620-633)	763,006	702,918	13
Water Treatment Expenses (640-652)	1,115,812	1,066,514	14
Transmission and Distribution Expenses (660-678)	864,887	938,632	15
Customer Accounts Expenses (901-906)	221,846	211,525	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,060,449	982,184	18
Total Operation and Maintenance Expenses	4,056,066	3,907,181	19
Other Operating Expenses			20
Depreciation Expense (403)	1,448,005	1,387,913	21
Amortization Expense (404-407)		0	22
Taxes (408)	1,256,282	1,255,588	23
Total Other Operating Expenses	2,704,287	2,643,501	24
Total Operating Expenses	6,760,353	6,550,682	25
NET OPERATING INCOME	2,548,596	2,095,204	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)	16,931	762,001	2,297,974	10
Commercial (461.2)	1,299	261,463	586,928	11
Industrial (461.3)	161	2,641,545	4,080,810	12
Public Authority (461.4)	116	50,042	116,421	13
Multifamily Residential (461.5)	290	114,050	255,052	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	18,797	3,829,101	7,337,185	16
Private Fire Protection Service (462)	268		102,339	17
Public Fire Protection Service (463)	18,968		878,377	18
Other Water Sales (465)				19
Sales for Resale (466)	2	654,071	776,780	20
Interdepartmental Sales (467)				21
Total Sales of Water	38,035	4,483,172	9,094,681	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	288,438	325,598	1
Sheboygan Falls Utilities	TAYLOR DR & HWY 23	365,633	451,182	2
Total		654,071	776,780	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)	878,377	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)	878,377	5
Forfeited Discounts (470)		6
Customer late payment charges	48,316	7
Total Forfeited Discounts (470)	48,316	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	22,802	10
Total Rents from Water Property (472)	22,802	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	35,634	16
Misc Service Revenues	107,516 *	17
Total Other Water Revenues (474)	143,150	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. In addition, the Utility collected a one time reimbursement in the amount of \$47,515 from the municipality for shared locating services in prior years.

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)		3,609	3,609	25	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)		26,457	26,457	5,383 *	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	30,066	30,066	5,408	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)	33,985		33,985	33,377	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)		500,334	500,334	471,067	19
Pumping Labor and Expenses (624)	5	336	341	217	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)	4,313	64,377	68,690	63,432	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)	10,996		10,996	10,352	24
Maintenance of Structures and Improvements (631)	110,902	1,796	112,698	93,881 *	25
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)	10,134	25,828	35,962	30,592	27
Total Pumping Expenses	170,335	592,671	763,006	702,918	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)	35,915		35,915	32,292	30
Chemicals (641)	2	244,680	244,682	212,750	31
Operation Labor and Expenses (642)	441,998	299,976	741,974	719,225	32
Miscellaneous Expenses (643)	2,727	14,840	17,567	20,929	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)	43,301	4,521	47,822	47,161	36
Maintenance of Water Treatment Equipment (652)	12,183	15,669	27,852	34,157	37
Total Water Treatment Expenses	536,126	579,686	1,115,812	1,066,514	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)	45,247		45,247	38,303	40
Storage Facilities Expenses (661)	2,770	10,933	13,703	20,255	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)	87,902	13,539	101,441	87,170	* 42
Meter Expenses (663)	25,994	1,829	27,823	30,978	43
Customer Installations Expenses (664)	2,063	127,040	129,103	116,281	44
Miscellaneous Expenses (665)	96,410	26,836	123,246	108,809	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)	80,190	3,880	84,070	80,376	48
Maintenance of Distribution Reservoirs and Standpipes (672)	285	27,870	28,155	251,577	* 49
Maintenance of Transmission and Distribution Mains (673)	142,056	128,961	271,017	159,232	* 50
Maintenance of Services (675)	132	51	183	1,783	51
Maintenance of Meters (676)	10,383	2,245	12,628	9,299	52
Maintenance of Hydrants (677)	7,902	20,369	28,271	34,569	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	501,334	363,553	864,887	938,632	55
CUSTOMER ACCOUNTS EXPENSES					56
Supervision (901)	37,174		37,174	31,413	57
Meter Reading Expenses (902)	25,427	4,587	30,014	31,659	58
Customer Records and Collection Expenses (903)	114,889	38,938	153,827	146,172	59
Uncollectible Accounts (904)		676	676	2,129	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)		155	155	152	62
Total Customer Accounts Expenses	177,490	44,356	221,846	211,525	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)	230,528		230,528	193,425	* 68
Office Supplies and Expenses (921)		17,590	17,590	19,823	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		26,051	26,051	45,761	* 71
Property Insurance (924)		35,969	35,969	36,514	72
Injuries and Damages (925)		47,178	47,178	62,014	* 73
Employee Pensions and Benefits (926)		618,380	618,380	546,356	74
Regulatory Commission Expenses (928)		6,382	6,382	22,484	* 75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)	3,519	58,994	62,513	35,831	* 77
Rents (931)			0	0	78
Maintenance of General Plant (932)		15,858	15,858	19,976	79
Total Administrative and General Expenses	234,047	826,402	1,060,449	982,184	80
TOTAL OPERATION AND MAINTENANCE EXPENSES	1,619,332	2,436,734	4,056,066	3,907,181	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 #613 - Increase in 2018 is due to raw water intake inspection.

Acct #631 - Increase in 2018 is due to an increase in salaries for pumping structure maintenance.

Acct #662 - Increase in 2018 is due to increased costs for operation of mains and hydrants.

Acct #672 - Decrease in 2018 is due to a large maintenance and rehabilitation project at the Taylor Hill reservoir in 2017.

Acct #673 - Increase in 2018 is due to a large increase in the number of water main breaks in late winter/early spring 2018.

Acct #920 - Increase in 2018 is due to filling office staff vacancies and salary increases.

Acct #923 - Decrease in 2018 is due to costs for temporary office staffing used in 2017.

Acct #925 - Decrease in 2018 is due to a decrease in costs for liability insurance and worker's comp insurance.

Acct #928 - Decrease in 2018 is due to costs for a rate study in 2017.

Acct #930 - Increase in 2018 is due to customer refunds for discovery of a billing error.

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	1,158,106	1,166,477	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	32,188	29,414	2
Net Property Tax Equivalent	1,125,918	1,137,063	3
Social Security	119,154	108,785	4
PSC Remainder Assessment	10,354	9,740	5
Town of Sheboygan Property Tax	856		6
Total Tax Expense	1,256,282	1,255,588	7

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	5.664486
3. Local Tax Rate	mills	9.909408
4. School Tax Rate	mills	11.027899
5. Vocational School Tax Rate	mills	0.881538
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	27.483331
9. Less: State Credit	mills	1.971453
11. Net Tax Rate	mills	25.511878

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	9.909408
13. Combined School Tax Rate	mills	11.909437
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	21.818845
16. Total Tax Rate	mills	27.483331
17. Ratio of Local and School Tax to Total	dec.	0.793894
18. Total Tax Net of State Credit	mills	25.511878
19. Net Local and School Tax Rate	mills	20.253721
20. Utility Plant, Jan 1	\$	65,134,859
21. Materials & Supplies	\$	266,045
22. Subtotal	\$	65,400,904
23. Less: Plant Outside Limits	\$	2,204,368
24. Taxable Assets	\$	63,196,536
25. Assessment Ratio	dec.	0.904795
26. Assessed Value	\$	57,179,910
27. Net Local and School Tax Rate	mills	20.253721
28. Tax Equiv. Computed for Current Year	\$	1,158,106

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	65,134,859
2. Materials & Supplies	\$	266,045
3. Subtotal	\$	65,400,904
4. Less: Plant Outside Limits	\$	2,204,368
5. Taxable Assets	\$	63,196,536
6. Assessed Value	\$	57,179,910
7. Tax Equiv. Computed for Current Year	\$	1,158,106
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)	\$	1,158,106

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)	2,536,584	25,863	14,227		2,548,220	17
Other Power Production Equipment (323)	419,305				419,305	18
Electric Pumping Equipment (325)	2,064,060	65,444	26,817		2,102,687	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	653,951				653,951	21
Total Pumping Plant	5,676,375	91,307	41,044	0	5,726,638	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	13,330				13,330	24
Structures and Improvements (331)	5,001,410				5,001,410	25
Sand or Other Media Filtration Equipment (332)	5,763,589	363,192			6,126,781	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	1,679,796				1,679,796	28
Total Water Treatment Plant	12,458,125	363,192	0	0	12,821,317	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	178,095	180,788			358,883	31
Structures and Improvements (341)	751,689	7,897			759,586	32
Distribution Reservoirs and Standpipes (342)	5,037,814		2,385		5,035,429	33
Transmission and Distribution Mains (343)	25,755,614	32,801	9,295		25,779,120	34
Services (345)	0				0	35
Meters (346)	3,512,956	536,709	18,765		4,030,900	36
Hydrants (348)	1,957,225	133,544	7,413		2,083,356	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	37,193,393	891,739	37,858	0	38,047,274	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	594,464		13,000		581,464	42
Office Furniture and Equipment (391)	58,171	1,623	622	13,000	72,172 *	43
Computer Equipment (391.1)	252,668	3,975	3,880		252,763	44
Transportation Equipment (392)	471,328	85,619	40,087		516,860	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	180,434	14,525	1,990		192,969	47
Laboratory Equipment (395)	25,772				25,772	48
Power Operated Equipment (396)	445,442	17,292			462,734	49
Communication Equipment (397)	60,501				60,501	50
SCADA Equipment (397.1)	433,328	96,785	41,235		488,878	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	2,522,108	219,819	100,814	13,000	2,654,113	53
Total utility plant in service directly assignable	58,477,616	1,566,057	179,716	13,000	59,876,957	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	58,477,616	1,566,057	179,716	13,000	59,876,957	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 #332 - this work was related to the replacement of filter #10.

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

Acct #391 - reclassification of retirement amount to acct #390; incorrectly applied to acct #391 in 2017.

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)	298,865				298,865	25
Sand or Other Media Filtration Equipment (332)	295,357				295,357	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	594,222	0	0	0	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)	5,404,183				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	5,801,719	0	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	6,395,941	0	0	0	6,395,941	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	6,395,941	0	0	0	6,395,941	56

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)	432,558	1.70%	10,669					443,227	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	432,558		10,669	0	0	0	0	443,227	8
PUMPING PLANT									9
Structures and Improvements (321)	791,695	3.20%	81,357	14,227				858,825	10
Other Power Production Equipment (323)	114,408	4.40%	18,449					132,857	11
Electric Pumping Equipment (325)	1,499,396	4.40%	91,668	26,817				1,564,247	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	653,951	4.40%						653,951	14
Total Pumping Plant	3,059,450		191,474	41,044	0	0	0	3,209,880	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	1,935,469	3.20%	160,045					2,095,514	17
Sand or Other Media Filtration Equipment (332)	2,235,354	3.30%	196,191					2,431,545	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	184,263	6.00%	100,788					285,051	20
Total Water Treatment Plant	4,355,086		457,024	0	0	0	0	4,812,110	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	512,653	3.20%	24,180					536,833	23
Distribution Reservoirs and Standpipes (342)	1,388,050	1.90%	95,696	2,385				1,481,361	24
Transmission and Distribution Mains (343)	4,742,427	1.30%	334,977	9,295				5,068,109	25
Services (345)	0							0	26
Meters (346)	1,752,731	5.50%	207,457	18,765				1,941,423	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)	540,052	2.20%	44,446	7,413				577,085	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	8,935,913		706,756	37,858	0	0	0	9,604,811	30
GENERAL PLANT									31
Structures and Improvements (390)	327,381	2.90%	16,761	13,000				331,142	32
Office Furniture and Equipment (391)	0	5.80%	3,780	622			13,000	16,158 *	33
Computer Equipment (391.1)	225,155	26.70%	19,228	3,880				240,503	34
Transportation Equipment (392)	471,328	13.30%	65,715	40,087				496,956	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	180,434	5.80%	10,829	1,990				189,273	37
Laboratory Equipment (395)	15,289	5.80%	1,495					16,784	38
Power Operated Equipment (396)	120,031	7.50%	34,057					154,088	39
Communication Equipment (397)	15,150	15.00%	9,075					24,225	40
SCADA Equipment (397.1)	417,485	9.20%	42,422	41,235				418,672	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	1,772,253		203,362	100,814	0	0	13,000	1,887,801	43
Total accum. prov. directly assignable	18,555,260		1,569,285	179,716	0	0	13,000	19,957,829	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	18,555,260		1,569,285	179,716	0	0	13,000	19,957,829	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.

Accts #391 - reclassification of retirement of asset added back to office furniture and retired to office structures.

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)	4,782	3.20%					9,564	14,346 *	17
Sand or Other Media Filtration Equipment (332)	105,909	3.30%					17,721	123,630 *	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	110,691		0	0	0	0	27,285	137,976	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)	1,139,008	1.30%	70,254					1,209,262	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)	196,299	2.00%	8,746					205,045	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	1,335,307		79,000	0	0	0	0	1,414,307	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	1,445,998		79,000	0	0	0	27,285	1,552,283	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	1,445,998		79,000	0	0	0	27,285	1,552,283	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.

Accts #331 and #332 - added depreciation to contributed assets incorrectly recorded to plant asset expense.

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	55,962	74,526	120,020	80,263	80,197	25,839	4,566	7,252	451	1,012		450,088	7
8.000	10,747	16,128	16,482	8,909	17,290	25,030	34,128	34,059	8,242	6,109		177,124	8
10.000	7,576	7,316	6,369	9,941	7,067	532	398			4		39,203	9
12.000	12,020	20,778	19,007	25,055	26,072	26,312	40,773	26,967	20,093	12,524		229,601	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	17,505		79,972	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	95,531	154,153	182,490	134,660	142,399	97,804	86,357	87,841	57,510	56,647		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 Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January		399,680		391,270			391,270	1
February		350,119		344,326			344,326	2
March		372,496		369,129			369,129	3
April		372,016		364,570			364,570	4
May		417,762		413,213			413,213	5
June		446,477		444,082			444,082	6
July		464,023		460,565			460,565	7
August		481,602		476,981			476,981	8
September		420,042		416,508			416,508	9
October		410,345		408,428			408,428	10
November		372,261		368,155			368,155	11
December		352,237		350,255			350,255	12
TOTAL	0	4,859,060	0	4,807,482	0	0	4,807,482	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)	4,807,482
Less: Gallons (000s) sold to wholesale customers (exported water)	654,071
Subtotal: Net gallons (000s) entering distribution system	4,153,411
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	3,829,101
Gallons (000s) of Non-Revenue Water	324,310
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	19,678
Subtotal: Unbilled Authorized Consumption	19,678
Total Water Loss	304,632
Gallons (000s) estimated due to theft, data, and billing errors (default)	10300
Gallons (000s) estimated due to customer meter under-registration	2,000
Subtotal Apparent Losses	12,300
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	29,867
Gallons (000s) estimated due to unreported and background leakage	262,465
Subtotal Real Losses (leakage)	292,332
Non-Revenue Water as percentage of net water supplied	8%
Total Water Loss as percentage of net water supplied	7%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	18,178
Date of maximum	08/14/2018
Cause of maximum	
Seasonal demand/usage increase	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	8,590
Date of minimum	04/01/2018
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	6,779,038
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	24
Number of service breaks repaired this year	23

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)	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)	
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 Ultraviole Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	x Flocculation/Sedimentation x Sand Filtraton _ Activated Carbon Filtration _ Membrance Filtration _ Iron Exchange _ Iron/Manganese _ Nutrient Removal _ Radium Removal _ Other	Yes	CENTRAL FACILITIES	1
TAYLOR	1933	4000000	x Ultraviole Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	x Flocculation/Sedimentation x Sand Filtraton _ Activated Carbon Filtration _ Membrance 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	24,760				24,760	6
Other Metal	Distribution	6	453,449	52	3,623		449,878	7
Other Metal	Distribution	8	173,315	257			173,572	8
Other Metal	Distribution	10	39,199	4			39,203	9
Other Metal	Distribution	12	218,673	502	95		219,080	10
Other Metal	Distribution	14	5,639				5,639	11
Other Metal	Distribution	16	74,236	2,903			77,139	12
Other Metal	Distribution	18	3,128				3,128	13
Concrete	Transmission	20	3,430				3,430	14
Other Metal	Distribution	20	29,069				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			1,076,670	3,718	3,718		1,076,670	21
Other Metal	Distribution	6	210				210	22
Other Metal	Distribution	8	3,552				3,552	23
Other Metal	Distribution	12	10,471				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			18,722				18,722	28
Total Utility			1,095,392	3,718	3,718		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 2018 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.

General Footnote

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 distribution system. Adjustments, if any, 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)	
Galvanized	0.500	568			(49)	519		1
Lead	0.500				440	440		2
Other Metal	0.500	5,896			(843)	5,053		3
Copper	0.500	2			33	35		4
Lead	0.625	4,726		99	(719)	3,908		5
Other Metal	0.625	5			206	211		6
Copper	0.625				5	5		7
Other Plastic	0.625				1	1		8
Unlined Cast Iron (pre-early 1950's)	0.625	1				1		9
Galvanized	0.750				4	4		10
Lead	0.750	1			27	28		11
Other Metal	0.750	8			50	58		12
Copper	0.750	6,720			(609)	6,111		13
Other Plastic	0.750				5	5		14
Unlined Cast Iron (pre-early 1950's)	0.750	1				1		15
Ductile Iron, Lined (late 1960's to present)	1.000	1			(1)	0		16
Lead	1.000	2			14	16		17
Other Metal	1.000	2			(1)	1		18
Copper	1.000	932	10		637	1,579		19
Other Plastic	1.000	154	102		40	296		20
Unlined Cast Iron (pre-early 1950's)	1.000	1			1	2		21
Copper	1.250	19			3	22		22
Other Plastic	1.250	1				1		23
Lead	1.500				1	1		24
Copper	1.500	51			49	100		25
Unlined Cast Iron (pre-early 1950's)	1.500	3				3		26
Other Metal	2.000				3	3		27
Copper	2.000	47			15	62		28
Other Plastic	2.000	5			8	13		29
Unlined Cast Iron (pre-early 1950's)	2.000	5			1	6		30
PVC	2.000				2	2		31

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)	2.500	1	1	2	32	
Ductile Iron, Lined (late 1960's to present)	3.000	2	(2)	0	33	
Unlined Cast Iron (pre-early 1950's)	3.000	10	(1)	9	34	
Ductile Iron, Lined (late 1960's to present)	4.000	45	(7)	38	35	
Unlined Cast Iron (pre-early 1950's)	4.000	47	(3)	44	36	
PVC	4.000	6	(3)	3	37	
Ductile Iron, Lined (late 1960's to present)	6.000	72	122	194	38	
Galvanized	6.000		1	1	39	
Lead	6.000		23	23	40	
Other Metal	6.000		4	4	41	
Copper	6.000		5	5	42	
Other Plastic	6.000		2	2	43	
Unlined Cast Iron (pre-early 1950's)	6.000	46	(10)	36	44	
PVC	6.000	28	(1)	27	45	
Ductile Iron, Lined (late 1960's to present)	8.000	50	274	324	46	
Unlined Cast Iron (pre-early 1950's)	8.000	41	(10)	31	47	
PVC	8.000	58	(13)	45	48	
Ductile Iron, Lined (late 1960's to present)	10.000	1	11	12	49	
Unlined Cast Iron (pre-early 1950's)	10.000	2	3	5	50	
PVC	10.000	2		2	51	
Ductile Iron, Lined (late 1960's to present)	12.000	2	(2)	0	52	
Copper	12.000		1	1	53	
Unlined Cast Iron (pre-early 1950's)	12.000	2	(2)	0	54	
PVC	12.000	2	(2)	0	55	
Ductile Iron, Lined (late 1960's to present)	24.000	3	(3)	0	56	
Unlined Cast Iron (pre-early 1950's)	30.000	1		1	57	
Utility Total		19,572	112	99	(289)	19,296

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 from the water main to the meter setting are owned by property owners. Water service lines 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 2018 from the water main to the curb stop were financed by assessment to the property owner. The assessment is based on actual per foot cost to replace the water service line from the water main to the curb stop. The amount may be paid in full, in part, or with the entire balance added to the tax roll and paid in installments. Lead 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.

The Sheboygan Water Utility does not own any portion of water services lines. Utility staff are working to identify water service line material. Adjustments are the result of on-going research and updating Utility records as materials are identified.

General Footnote

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 water service lines, there are a number of them where the material is unknown at this time. As of the date of this report, water service lines classified as "Other Metal" are of unknown material and total 5,330. Utility staff continue working to identify all water service line material. This on-going research is estimated to take several years.

Retirements are greater than zero AND Retirements 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 from the water main to the meter setting are owned by property owners. Water service lines are not recorded as plant or assets on the Utility's financial statements.

Total Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

All functioning and active water service lines were in use at year end.

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	18,361	100	123	78	18,416	159	16,938	909	61	13	106					13	376	18,416	1
1	371	5	5	2	373	2	56	212	26	22	37					10	10	373	2
1 1/2	229	15	1	1	244	46	5	86	15	31	79					7	21	244	3
2	222	15	2	3	238	51		74	32	39	54					9	30	238	4
3	67	6	11	(12)	50	12		19	8	10	12					1		50	5
4	18	6	4	(3)	17	5		3	9	2	2						1	17	6
6	16		1	(7)	8	4			7				1					8	7 *
8	3		0		3	3			3									3	8
10	2		0		2	2							2					2	9
Total	19,289	147	147	62	19,351	284	16,999	1,303	161	117	290		3			40	438	19,351	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

6" meters sent to be tested late 2018. Tested early 2019.

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				47	1
Fire - Within Municipality	2,015	35	34		2,016	2
Total Fire Hydrants	2,062	35	34	0	2,063	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	1,104
Number of Distribution System Valves end of year	3,228
Number of Distribution Valves operated during Year	885

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	04/30/2018	1
Station Meter	>= 24-inch	High Lift (west)	Magnetic	04/30/2018	2
Station Meter	>= 24-inch	Low Lift (east/west)	Magnetic	04/30/2018	3
Station Meter	>= 24-inch	Low Lift (south)	Magnetic	04/30/2018	4
Wholesale Meter	6	Kohler South 3925 Washington	Turbine	10/30/2017	* 5
Wholesale Meter	10	Koher North 3207 Erie Ave	Magnetic	11/27/2018	6
Wholesale Meter	10	Sheboygan Falls 927 N Taylor	Turbine	11/27/2018	7

List of All Station and Wholesale Meters

- | |
|---|
| <ul style="list-style-type: none">• 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. |
|---|

List of All Station and Wholesale Meters (Page W-26)

General Footnote

6" wholesale meter at Kohler South will be tested early 2019.

Water Conservation Programs

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

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

Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Sheboygan (City) **	18,787	1
Sheboygan (Town)	12	2
Total - Sheboygan County	18,799	3
Total - Customers Served	18,799	4
Total - Outside Muni Boundary	12	5
Total - Within Muni Boundary **	18,787	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)	Utility Owned Service Laterals Not in Use at End of Year (i)	Replaced During Year Using Financial Assistance from Utility (h)	
Galvanized	0.500	754		1	(72)	681			1
Lead	0.500				12	12			2
Other Metal	0.500	5,885			(851)	5,034			3
Copper	0.500	2			2	4			4
Galvanized	0.625				2	2			5
Lead	0.625	5,090		85	(316)	4,689			6
Other Metal	0.625	5			204	209			7
Copper	0.625				11	11			8
Unlined Cast Iron (pre-early 1950's)	0.625	1				1			9
Galvanized	0.750				11	11			10
Lead	0.750	1		1	42	42			11
Other Metal	0.750	8			58	66			12
Copper	0.750	6,198	7		(396)	5,809			13
Other Plastic	0.750		6		(1)	5			14
Unlined Cast Iron (pre-early 1950's)	0.750	1				1			15
Lead	1.000	3			21	24			16
Other Metal	1.000	2			(2)	0			17
Copper	1.000	856	7		426	1,289			18
Other Plastic	1.000	222	77		47	346			19
Unlined Cast Iron (pre-early 1950's)	1.000	1			1	2			20
Lead	1.250				2	2			21
Copper	1.250	18			34	52			22
Other Plastic	1.250	1				1			23
Lead	1.500				2	2			24
Copper	1.500	51			62	113			25
Other Plastic	1.500				4	4			26
Unlined Cast Iron (pre-early 1950's)	1.500	3				3			27
Lead	2.000				1	1			28
Other Metal	2.000				4	4			29
Copper	2.000	46			37	83			30
Other Plastic	2.000	6			12	18			31
Unlined Cast Iron (pre-early 1950's)	2.000	5			1	6			32
PVC	2.000				2	2			33

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.

Ductile Iron, Lined (late 1960's to present)	2.500	1		1	2	34
Ductile Iron, Lined (late 1960's to present)	3.000	2		(2)	0	35
Unlined Cast Iron (pre-early 1950's)	3.000	10		(1)	9	36
Ductile Iron, Lined (late 1960's to present)	4.000	45		(7)	38	37
Unlined Cast Iron (pre-early 1950's)	4.000	47		(3)	44	38
PVC	4.000	6		(3)	3	39
Ductile Iron, Lined (late 1960's to present)	6.000	72		122	194	40
Other Metal	6.000			2	2	41
Other Plastic	6.000			2	2	42
Unlined Cast Iron (pre-early 1950's)	6.000	46		(13)	33	43
PVC	6.000	28		(1)	27	44
Ductile Iron, Lined (late 1960's to present)	8.000	50		273	323	45
Unlined Cast Iron (pre-early 1950's)	8.000	41		(7)	34	46
PVC	8.000	50		(14)	36	47
Ductile Iron, Lined (late 1960's to present)	10.000	1		11	12	48
Unlined Cast Iron (pre-early 1950's)	10.000	2		3	5	49
PVC	10.000	2			2	50
Ductile Iron, Lined (late 1960's to present)	12.000	2		(2)	0	51
Unlined Cast Iron (pre-early 1950's)	12.000	2		(2)	0	52
PVC	12.000	2		(2)	0	53
Ductile Iron, Lined (late 1960's to present)	24.000	3		(3)	0	54
Unlined Cast Iron (pre-early 1950's)	30.000	1			1	55
Utility Total		19,572	97	87	(286)	19,296

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.

Lead water service lines replaced in 2018 from the curb stop to the meter setting 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. Lead water service lines replaced as part of a large water main construction project were funded in full by DNR Safe Drinking Water Loan Program principal forgiveness. Lead water service lines replaced for schools and licensed/certified day care centers were funded in full through DNR Safe Drinking Water Loan Program principal forgiveness. Replacement of water service lines not containing lead are paid for by property owners.

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

The Sheboygan Water Utility does not own any portion of the water service lines. Utility staff are working to identify water service line material. Adjustments are the result of on-going research and updating Utility records as materials are identified.

General Footnote

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 water service lines, there are a number of them where the material is unknown at this time. As of the date of this report, water service lines classified as "Other Metal" are of unknown material and total 5,315. Utility staff continue working to identify all water service line material. This on-going research is estimated to take several years.

Total Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

All functioning and active water service lines were in use at year end.
