



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

SHEBOYGAN WATER UTILITY

72 PARK AVE
SHEBOYGAN, WI 53081-2958

For the Year Ended: DECEMBER 31, 2016

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

I **Lisa M Gottsacker, 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: **3/31/2017**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: MS. LISA M GOTTSACKER, CPA

Title: UTILITY ACCOUNTANT

Mailing Address: 72 PARK AVENUE
SHEBOYGAN, WI 53081

Phone: (920) 459-3804

Email Address: lgottsacker@sheboyganwater.org

Accounting firm or consultant preparing this report (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

Name and title of utility General Manager (or equivalent)

Name: MR. JOE TRUEBLOOD

Title: SUPERINTENDENT

Mailing Address: 72 PARK AVENUE
SHEBOYGAN, WI 53081

Phone: (920) 459-3805

Email Address: joetrueblood@sheboyganwater.org

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

Name: MR. GERALD R. VAN DE KREEKE

Title: CPA

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

Phone: (920) 458-4351

Email Address: gvandekreeke@vdk.com

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

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

Date of most recent audit report: 12/31/2016

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

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

Name: MR. JOHN KNEPEL

Title: CPA

Organization Name: BAKER TILLY VIRCHOW KRAUSE, LLP

USPS Address: 777 EAST WISCONSIN AVENUE

City State Zip MILWAUKEE, WI 53202-5313

Telephone: (414) 777-5359

Email Address: john.knepel@bakertilly.com

Identification and Ownership - Contract Operations

Do you have any contracts?

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

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	8,646,268	8,144,392	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	3,869,226	4,018,631	4
Depreciation Expense (403)	1,293,053	1,159,143	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,245,483	1,203,109	7
Total Operating Expenses	6,407,762	6,380,883	8
Net Operating Income	2,238,506	1,763,509	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	2,238,506	1,763,509	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	16,840	9,127	16
Miscellaneous Nonoperating Income (421)	238,799	696,387	17
Total Other Income	255,639	705,514	18
Total Income	2,494,145	2,469,023	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(25,134)	(25,132)	21
Other Income Deductions (426)	74,198	72,646	22
Total Miscellaneous Income Deductions	49,064	47,514	23
Income Before Interest Charges	2,445,081	2,421,509	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	325,412	353,436	26
Amortization of Debt Discount and Expense (428)			27
Amortization of Premium on Debt--Cr. (429)	4,345		28
Interest on Debt to Municipality (430)	7,621	6,828	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)	64,850		31
Total Interest Charges	263,838	360,264	32
Net Income	2,181,243	2,061,245	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	36,069,925	33,442,927	35
Balance Transferred from Income (433)	2,181,243	2,061,245	36
Miscellaneous Credits to Surplus (434)	31,637	565,753	37
Miscellaneous Debits to Surplus--Debit (435)			38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
Total Unappropriated Earned Surplus End of Year (216)	38,282,805	36,069,925	41

Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME	0	0	0	1
Operating Revenues (400)	0	0	0	2
Derived	8,646,268		8,646,268	3
Total (Acct. 400)	8,646,268	0	8,646,268	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	3,869,226		3,869,226	6
Total (Acct. 401-402)	3,869,226	0	3,869,226	7
Depreciation Expense (403)	0	0	0	8
Derived	1,293,053		1,293,053	9
Total (Acct. 403)	1,293,053	0	1,293,053	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	1,245,483		1,245,483	15
Total (Acct. 408)	1,245,483	0	1,245,483	16
TOTAL UTILITY OPERATING INCOME	2,238,506	0	2,238,506	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	0		0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)	0	0	0	22
INTEREST AND DIVIDENDS	16,840		16,840	23
Total (Acct. 419)	16,840	0	16,840	24
Miscellaneous Nonoperating Income (421)	0	0	0	25
Contributed Plant - Water		238,799	238,799	26
Impact Fees - Water			0	27
Total (Acct. 421)	0	238,799	238,799	28
TOTAL OTHER INCOME	16,840	238,799	255,639	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		74,198	74,198	35
Total (Acct. 426)	0	74,198	74,198	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(25,134)	74,198	49,064	37
INTEREST CHARGES	0	0	0	38
Interest on Long-Term Debt (427)	0	0	0	39
Derived	325,412		325,412	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)	325,412	0	325,412	41
Amortization of Premium on Debt--Cr. (429)	0	0	0	42
Bonds	4,345		4,345	43
Total (Acct. 429)	4,345	0	4,345	44
Interest on Debt to Municipality (430)	0	0	0	45
Derived	7,621		7,621	46
Total (Acct. 430)	7,621	0	7,621	47
Other Interest Expense (431)	0	0	0	48
Derived	0		0	49
Total (Acct. 431)	0	0	0	50
Interest Charged to Construction--Cr. (432)	0	0	0	51
Capitalized Interest	64,850		64,850	52
Total (Acct. 432)	64,850	0	64,850	53
TOTAL INTEREST CHARGES	263,838	0	263,838	54
NET INCOME	2,016,642	164,601	2,181,243	55
EARNED SURPLUS	0	0	0	56
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	57
Derived	31,368,006	4,701,919	36,069,925	58
Total (Acct. 216)	31,368,006	4,701,919	36,069,925	59
Balance Transferred from Income (433)	0	0	0	60
Derived	2,016,642	164,601	2,181,243	61
Total (Acct. 433)	2,016,642	164,601	2,181,243	62
Miscellaneous Credits to Surplus (434)	0	0	0	63
Pension	31,637		31,637	64
Total (Acct. 434)	31,637	0	31,637	65
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	33,416,285	4,866,520	38,282,805	66

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

Revenues Subject to Wisconsin Remainder Assessment

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

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	8,646,268				8,646,268	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	1,424				1,424	5
Revenues subject to Wisconsin Remainder Assessment	8,644,844	0	0	0	8,644,844	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	1,479,810		1,479,810	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	236,202		236,202	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	1,716,012	0	1,716,012	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)	63,028,083	60,038,698	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	18,600,209	17,294,530	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	44,427,874	42,744,168	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)	545,393	577,793	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	545,393	577,793	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)	6,372,212	5,990,388	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	1,321,861	1,075,458	23
Other Accounts Receivable (143)	10,686	0	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	547,842	521,695	26
Plant Materials and Operating Supplies (154)	280,117	262,402	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	19,595	25,708	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	0	268,255	34
Total Current and Accrued Assets	8,552,313	8,143,906	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)	1,123,908	329,135	42
Total Deferred Debits	1,123,908	329,135	43
TOTAL ASSETS AND OTHER DEBITS	54,649,488	51,795,002	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)	38,282,805	36,069,925	5
Total Proprietary Capital	39,923,506	37,710,626	6
LONG-TERM DEBT			7
Bonds (221)	11,316,604	11,087,300	8
Advances from Municipality (223)	214,978	228,493	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	11,531,582	11,315,793	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	575,111	772,197	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	1,151,799	1,111,154	17
Interest Accrued (237)	57,715	66,869	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	0	0	20
Total Current and Accrued Liabilities	1,784,625	1,950,220	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	45,786	12,899	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	799,674	232,659	25
Total Deferred Credits	845,460	245,558	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)	564,316	572,805	31
Total Operating Reserves	564,316	572,805	32
TOTAL LIABILITIES AND OTHER CREDITS	54,649,489	51,795,002	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	60,038,698	0	0	0	2
	60,038,698	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	56,008,772				5
Utility Plant in Service - Contributed Plant (101.2)	5,645,941				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)	1,373,370				11
Total Utility Plant	63,028,083	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)	17,248,055				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,352,154				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	18,600,209	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	44,427,874	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)	16,016,574	0	0	0	16,016,574	1
Credits during year						2
Charged Depreciation Expense (403)	1,293,053				1,293,053	3
Depreciation Expense on Meters Charged to Sewer	77,017				77,017	4
Salvage	0				0	5
Comp deprec return on meters charged to Sewer	45,145				45,145	6
Total credits	1,415,215	0	0	0	1,415,215	7
Debits during year						8
Book Cost of Plant Retired	183,734				183,734	9
Cost of Removal	0				0	10
Total debits	183,734	0	0	0	183,734	11
Balance end of year (111.1)	17,248,055	0	0	0	17,248,055	12

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)	1,277,956	0	0	0	1,277,956	1
Credits during year						2
Charged Other Income Deductions (426)	74,198				74,198	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	74,198	0	0	0	74,198	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal	0				0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	1,352,154	0	0	0	1,352,154	11

Net Nonutility Property (Accts. 121 & 122)

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

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

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 to collect past due amounts, 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)	280,117	262,402	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	280,117	262,402	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)				1
None				2
Total	0		0	3
Unamortized premium on debt (251)				4
Bond Premium	4,345	8,429	45,786	5
Total	4,345		45,786	6

Capital Paid in by Municipality (Acct. 200)

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

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

Bonds (Acct. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2004 SAFE DRINKING WATER LOAN	03/10/2004	05/01/2023	2.75%	1,354,709	1
2007 WATER UTILITY REVENUE BONDS	04/15/2007	05/01/2027	4.25%	2,725,000	2
2013 WATER UTILITY REVENUE BONDS	04/03/2013	05/01/2033	2.00%	2,675,000	3
2015 SAFE DRINKING WATER LOAN	05/13/2015	05/01/2035	1.65%	2,446,895	4
2016 WATER UTILITY REVENUE BONDS	04/20/2016	04/20/2025	2.00%	2,115,000	5
Total				11,316,604	6

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

Bonds (Acct. 221) (Page F-17)**General Footnote**

The 2005 Revenue Bonds were refunded in April 2016 with the 2016 Revenue Bonds at an interest rate of 2% in the amount of \$2,115,000 to take advantage of lower interest rates and interest savings over the remaining 10 year life of the bonds.

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%	214,978	2
Total for Account 223				214,978	3

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	1,111,154	1
Charged water department expense	1,245,483	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	24,674	5
Total accruals and other credits	1,270,157	6
County, state and local taxes	1,111,155	7
Social Security taxes	109,909	8
PSC Remainder Assessment	8,448	9
Gross Receipts Tax		10
Total payments and other debits	1,229,512	11
Balance end of year	1,151,799	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	7,004	38,844	39,639	6,209	2
2005 WATER UTILITY REVENUE BONDS \$4,900,000	15,973	31,946	47,919	0	3
2007 WATER UTILITY REVENUE BONDS \$4,000,000	20,940	119,977	121,394	19,523	4
2013 WATER UTILITY REVENUE BOND	13,157	76,206	76,775	12,588	5
2015 SAFE DRINKING WATER LOAN \$3,122,030	3,664	34,298	31,235	6,727	6
2016 WATER UTILITY REVENUE BONDS \$2,115,000		24,141	18,370	5,771	7
Subtotal Bonds (221)	60,738	325,412	335,332	50,818	8
Advances from Municipality (223)	0	0	0	0	9
UNFUNDED PENSION	6,131	7,621	6,855	6,897	10
Subtotal Advances from Municipality (223)	6,131	7,621	6,855	6,897	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	66,869	333,033	342,187	57,715	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	545,393	2
Total (Acct. 125)	545,393	3
Cash and Working Funds (131)	0	4
Cash		5
Total (Acct. 131)	0	6
Temporary Cash Investments (136)	0	7
Temporary Cash Investments	6,372,212	8
Total (Acct. 136)	6,372,212	9
Customer Accounts Receivable (142)	0	10
Water	1,321,861	11
Total (Acct. 142)	1,321,861	12
Other Accounts Receivable (143)	0	13
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Grant Receivable - Restricted	10,686 *	16
Total (Acct. 143)	10,686	17
Receivables from Municipality (145)	0	18
Receivables for water main, laterals, and PFP	547,842 *	19
Total (Acct. 145)	547,842	20
Prepayments (165)	0	21
Prepayments	19,595	22
Total (Acct. 165)	19,595	23
Miscellaneous Deferred Debits (186)	0	24
Deferred Outflows of Resources - Pensions	1,123,908	25
Total (Acct. 186)	1,123,908	26
Accounts Payable (232)	0	27
Accounts Payable	575,111	28
Total (Acct. 232)	575,111	29
Other Deferred Credits (253)	0	30
Regulatory Liability	175,888	31
Deferred Inflow - Pension	423,479	32

Balance Sheet Detail - Other Accounts

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

Net Pension Liability	200,307	33
Total (Acct. 253)	799,674	34
Miscellaneous Operating Reserves (265)	0	35
Accrued Vacation & Sick Leave	564,316	36
Total (Acct. 265)	564,316	37

Balance Sheet Detail - Other Accounts

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

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

Explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

Account 143 - Implementation of the new Lead Water Service Lateral Replacement program; grant funds receivable from the WDNR Safe Drinking Water Loan Program principal forgiveness used to replace lead water service laterals in the City of Sheboygan. The WDNR Financial Assistance Agreement for principal forgiveness is scheduled to close in May 2017.

Account 145 - Includes receivables for water main assessments \$280,672 and water lateral assessments \$175,525.

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)	53,295,208				53,295,208	2
Materials and Supplies	271,259				271,259	3
Less Average						4
Reserve for Depreciation (111.1)	16,632,314				16,632,314	5
Customer Advances for Construction					0	6
Regulatory Liability	204,273				204,273	7
Average Net Rate Base	36,729,880	0	0	0	36,729,880	8
Net Operating Income	2,238,506				2,238,506	9
Net Operating Income as a percent of Average Net Rate Base	6.09%	N/A	N/A	N/A	6.09%	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	232,659	0	0	0	232,659	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	25,134				25,134	5
Miscellaneous Debit to Surplus	31,637				31,637	6
Balance End of Year	175,888	0	0	0	175,888	7

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes
A rate change was effective 1/1/16 to provide for a 5.25% rate of return.

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	8,487,863	8,014,393	2
Total Sales of Water	8,487,863	8,014,393	3
Other Operating Revenues			4
Forfeited Discounts (470)	90,022	72,501	5
Rents from Water Property (472)	21,493	20,867	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	46,890	36,631	8
Total Other Operating Revenues	158,405	129,999	9
Total Operating Revenues	8,646,268	8,144,392	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	14,404	276,227	12
Pumping Expenses (620-633)	684,860	630,428	13
Water Treatment Expenses (640-652)	1,066,966	1,035,741	14
Transmission and Distribution Expenses (660-678)	785,555	754,525	15
Customer Accounts Expenses (901-906)	194,091	203,518	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,123,350	1,118,192	18
Total Operation and Maintenance Expenses	3,869,226	4,018,631	19
Other Operating Expenses			20
Depreciation Expense (403)	1,293,053	1,159,143	21
Amortization Expense (404-407)	0		22
Taxes (408)	1,245,483	1,203,109	23
Total Other Operating Expenses	2,538,536	2,362,252	24
Total Operating Expenses	6,407,762	6,380,883	25
NET OPERATING INCOME	2,238,506	1,763,509	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)	16,961	767,879	2,217,203	10
Commercial (461.2)	1,320	255,149	554,769	11
Industrial (461.3)	163	2,385,961	3,597,400	12
Public Authority (461.4)	128	51,013	112,833	13
Multifamily Residential (461.5)	285	110,333	236,063	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	18,857	3,570,335	6,718,268	16
Private Fire Protection Service (462)	262		91,204	17
Public Fire Protection Service (463)	18,927		831,372	18
Other Water Sales (465)				19
Sales for Resale (466)	2	720,898	847,019	20
Interdepartmental Sales (467)				21
Total Sales of Water	38,048	4,291,233	8,487,863	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	305,989	339,464	1
Sheboygan Falls Utilities	TAYLOR DR & HWY 23	414,909	507,555	2
Total		720,898	847,019	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)	831,372	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)	831,372	5
Forfeited Discounts (470)		6
Customer late payment charges	50,843	7
Meter, Tap, Testing	39,179	8
Total Forfeited Discounts (470)	90,022	9
Rents from Water Property (472)		10
Rent of tower for cellular antennas	21,493	11
Total Rents from Water Property (472)	21,493	12
Interdepartmental Rents (473)		13
None		14
Total Interdepartmental Rents (473)	0	15
Other Water Revenues (474)		16
Return on net investment in meters charged to sewer department	46,890	17
Total Other Water Revenues (474)	46,890	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 charge related to sewer only and sewer deduct customers.

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Supervision and Engineering (600)		857	857	709	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)		13,547	13,547	275,518 *	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	14,404	14,404	276,227	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)	30,857		30,857	29,497	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)		479,292	479,292	456,104	19
Pumping Labor and Expenses (624)	16	316	332	0	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)	7,529	46,398	53,927	50,488	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)	9,909		9,909	9,852	24
Maintenance of Structures and Improvements (631)	76,943	10,833	87,776	71,381 *	25
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)	13,973	8,794	22,767	13,106	27
Total Pumping Expenses	139,227	545,633	684,860	630,428	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)	28,265		28,265	25,544	30
Chemicals (641)	6	227,542	227,548	241,238	31
Operation Labor and Expenses (642)	426,800	246,710	673,510	612,864	32
Miscellaneous Expenses (643)	3,240	24,040	27,280	18,847	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)	40,905	13,951	54,856	103,138 *	36
Maintenance of Water Treatment Equipment (652)	22,241	33,266	55,507	34,110 *	37
Total Water Treatment Expenses	521,457	545,509	1,066,966	1,035,741	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)	35,173		35,173	33,020	40
Storage Facilities Expenses (661)	1,185	8,304	9,489	10,760	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)	88,679	9,592	98,271	70,271	* 42
Meter Expenses (663)	35,025	4,101	39,126	49,460	* 43
Customer Installations Expenses (664)		109,483	109,483	108,217	44
Miscellaneous Expenses (665)	91,816	16,515	108,331	88,727	* 45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)	80,726	3,027	83,753	81,886	48
Maintenance of Distribution Reservoirs and Standpipes (672)	3,977	47,580	51,557	38,842	* 49
Maintenance of Transmission and Distribution Mains (673)	86,889	88,029	174,918	182,183	50
Maintenance of Services (675)	787	183	970	10,973	* 51
Maintenance of Meters (676)	10,260	224	10,484	11,391	52
Maintenance of Hydrants (677)	37,403	26,597	64,000	68,795	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	471,920	313,635	785,555	754,525	55
CUSTOMER ACCOUNTS EXPENSES					56
Supervision (901)	25,858		25,858	26,563	57
Meter Reading Expenses (902)	30,377	4,644	35,021	39,222	58
Customer Records and Collection Expenses (903)	87,799	43,866	131,665	132,895	59
Uncollectible Accounts (904)		1,424	1,424	8,853	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)		123	123	(4,015)	62
Total Customer Accounts Expenses	144,034	50,057	194,091	203,518	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)	195,178		195,178	223,290	68
Office Supplies and Expenses (921)		21,407	21,407	24,232	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		94,130	94,130	15,199	* 71
Property Insurance (924)		40,082	40,082	49,508	72
Injuries and Damages (925)		82,965	82,965	89,642	73
Employee Pensions and Benefits (926)		629,943	629,943	617,925	74
Regulatory Commission Expenses (928)		2,986	2,986	21,313	* 75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)	7,193	33,408	40,601	42,435	77
Rents (931)			0	0	78
Maintenance of General Plant (932)	801	15,257	16,058	34,648	* 79
Total Administrative and General Expenses	203,172	920,178	1,123,350	1,118,192	80
TOTAL OPERATION AND MAINTENANCE EXPENSES	1,479,810	2,389,416	3,869,226	4,018,631	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.

Account 613 - Decrease in 2016 costs due to inspection and analysis of Intake Pipe #3 in 2015 which was subsequently retired in 2015.
Account 631 - Increase in 2016 costs due to an increase in labor for building tuck pointing and brick repair at Park Avenue plant.
Account 651 - Decrease in 2016 costs due to higher costs in 2015 for break room remodeling in the treatment plant.
Account 652 - Increase in 2016 costs due to maintenance of electric actuator and chlorine analyzer in the treatment plant.
Account 662 - Increase in 2016 costs due to engineering staff vacancy for 4 months in 2015.
Account 663 - Decrease in 2016 costs due to a large purchase of replacement parts for meter maintenance in 2015.
Account 665 - Increase in 2016 costs due to an increase in engineering and supervision salaries as well as staff training attendance.
Account 672 - Increase in 2016 costs due to maintenance at the Taylor Hill Reservoir for tuck pointing and brick repair.
Account 675 - Decrease in 2016 costs due to fewer frozen services in 2016 and maintenance of services at Erie and Wilgus Avenues in 2015.
Account 923 - Increase in 2016 costs due to a bond refunding of the 2005 revenue bonds and the use of temporary staff for a key retirement.
Account 928 - Decrease in 2016 costs due to a rate study conducted in 2015. No rate study in 2016.
Account 932 - Decrease in 2016 costs due to the remodeling of the office conference room in 2015.

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	1,151,800	1,111,154	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	24,674	24,870	2
Net Property Tax Equivalent	1,127,126	1,086,284	3
Social Security	109,909	109,250	4
PSC Remainder Assessment	8,448	7,575	5
Total Tax Expense	1,245,483	1,203,109	6

Water Property Tax Equivalent - Detail

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

COUNTY: SHEBOYGAN(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.170282
2. County Tax Rate	mills	5.521533
3. Local Tax Rate	mills	9.553075
4. School Tax Rate	mills	10.947251
5. Vocational School Tax Rate	mills	0.807336
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	26.999477
9. Less: State Credit	mills	2.025570
11. Net Tax Rate	mills	24.973907

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	9.553075
13. Combined School Tax Rate	mills	11.754587
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	21.307662
16. Total Tax Rate	mills	26.999477
17. Ratio of Local and School Tax to Total	dec.	0.789188
18. Total Tax Net of State Credit	mills	24.973907
19. Net Local and School Tax Rate	mills	19.709107
20. Utility Plant, Jan 1	\$	60,038,698
21. Materials & Supplies	\$	262,402
22. Subtotal	\$	60,301,100
23. Less: Plant Outside Limits	\$	1,662,295
24. Taxable Assets	\$	58,638,805
25. Assessment Ratio	dec.	0.996609
26. Assessed Value	\$	58,439,961
27. Net Local and School Tax Rate	mills	19.709107
28. Tax Equiv. Computed for Current Year	\$	1,151,800

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	60,038,698
2. Materials & Supplies	\$	262,402
3. Subtotal	\$	60,301,100
4. Less: Plant Outside Limits	\$	1,662,295
5. Taxable Assets	\$	58,638,805
6. Assessed Value	\$	58,439,961
7. Tax Equiv. Computed for Current Year	\$	1,151,800
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)	\$	1,151,800

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)	2,403,273	23,121	865		2,425,529	17
Other Power Production Equipment (323)	108,644				108,644	18
Electric Pumping Equipment (325)	2,047,359	8,266	6,480		2,049,145	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	653,951				653,951	21
Total Pumping Plant	5,215,702	31,387	7,345	0	5,239,744	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	13,330				13,330	24
Structures and Improvements (331)	3,190,079	1,897,091	9,601		5,077,569 *	25
Sand or Other Media Filtration Equipment (332)	5,751,499	50,293			5,801,792	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	676,238	1,433,392	1,905		2,107,725 *	28
Total Water Treatment Plant	9,631,146	3,380,776	11,506	0	13,000,416	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	117,865				117,865	31
Structures and Improvements (341)	755,493		3,804		751,689	32
Distribution Reservoirs and Standpipes (342)	5,018,792	18,224			5,037,016	33
Transmission and Distribution Mains (343)	22,374,817	1,498,977	12,602		23,861,192	34
Services (345)	0				0	35
Meters (346)	2,632,788	460,012	57,005		3,035,795	36
Hydrants (348)	1,862,097	43,892	10,279		1,895,710	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	32,761,852	2,021,105	83,690	0	34,699,267	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	586,761		7,997		578,764	42
Office Furniture and Equipment (391)	56,684	30,539	18,812		68,411	43
Computer Equipment (391.1)	229,949	27,540	8,887		248,602	44
Transportation Equipment (392)	468,929	35,435	33,036		471,328	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	171,148	1,858			173,006	47
Laboratory Equipment (395)	17,146				17,146	48
Power Operated Equipment (396)	412,848	14,645	9,142		418,351	49
Communication Equipment (397)	17,277	18,836	3,319		32,794	50
SCADA Equipment (397.1)	384,588	48,740			433,328	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	2,345,330	177,593	81,193	0	2,441,730	53
Total utility plant in service directly assignable	50,581,645	5,610,861	183,734	0	56,008,772	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	50,581,645	5,610,861	183,734	0	56,008,772	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

Accounts 331 and 334 - New addition of the UV Disinfection building and UV Disinfection equipment.

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	0				0	25
Sand or Other Media Filtration Equipment (332)	94,222				94,222	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	94,222	0	0	0	94,222	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)	4,915,384	238,799			5,154,183	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	5,312,920	238,799	0	0	5,551,719	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	0	0	0	0	0	53
Total utility plant in service directly assignable	5,407,142	238,799	0	0	5,645,941	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	5,407,142	238,799	0	0	5,645,941	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)	411,220	1.70%	10,669					421,889	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	411,220		10,669	0	0	0	0	421,889	8
PUMPING PLANT									9
Structures and Improvements (321)	635,905	3.20%	77,261	865				712,301	10
Other Power Production Equipment (323)	101,094	4.40%	4,780					105,874	11
Electric Pumping Equipment (325)	1,325,262	4.40%	90,123	6,480				1,408,905	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	599,516	4.40%	28,774					628,290	14
Total Pumping Plant	2,661,777		200,938	7,345	0	0	0	2,855,370	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	1,651,524	3.20%	132,282	9,601				1,774,205	17
Sand or Other Media Filtration Equipment (332)	1,896,932	3.30%	190,629					2,087,561	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	37,437	6.00%	83,519	1,905				119,051	20
Total Water Treatment Plant	3,585,893		406,430	11,506	0	0	0	3,980,817	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	468,289	3.20%	24,114	3,804				488,599	23
Distribution Reservoirs and Standpipes (342)	1,196,809	1.90%	95,530					1,292,339	24
Transmission and Distribution Mains (343)	4,147,685	1.30%	300,534	12,602				4,435,617	25
Services (345)	0							0	26
Meters (346)	1,511,540	5.50%	155,886	57,005				1,610,421	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)	473,621	2.20%	41,336	10,279				504,678	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	7,797,944		617,400	83,690	0	0	0	8,331,654	30
GENERAL PLANT									31
Structures and Improvements (390)	298,838	2.90%	19,163	7,997				310,004	32
Office Furniture and Equipment (391)	20,112	5.80%	3,628	18,812				4,928	33
Computer Equipment (391.1)	183,048	26.70%	31,638	8,887				205,799	34
Transportation Equipment (392)	456,669	13.30%	47,695	33,036				471,328	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	165,140	5.80%	7,866					173,006	37
Laboratory Equipment (395)	13,050	5.80%	994					14,044	38
Power Operated Equipment (396)	65,611	7.50%	31,170	9,142				87,639	39
Communication Equipment (397)	17,277	15.00%		3,319				13,958	40
SCADA Equipment (397.1)	339,995	9.20%	37,624					377,619	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	1,559,740		179,778	81,193	0	0	0	1,658,325	43
Total accum. prov. directly assignable	16,016,574		1,415,215	183,734	0	0	0	17,248,055	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	16,016,574		1,415,215	183,734	0	0	0	17,248,055	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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	0		0	0	0	0	0	0	8
PUMPING PLANT									9
Structures and Improvements (321)	0							0	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	0							0	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	0		0	0	0	0	0	0	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	0							0	17
Sand or Other Media Filtration Equipment (332)	94,222	3.30%						94,222	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	94,222		0	0	0	0	0	94,222	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)	1,004,927	1.30%	65,452					1,070,379	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)	178,807	2.00%	8,746					187,553	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	1,183,734		74,198	0	0	0	0	1,257,932	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	1,277,956		74,198	0	0	0	0	1,352,154	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	1,277,956		74,198	0	0	0	0	1,352,154	46

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	17,035	2,693	348	682	1,706						24,820	6 *
6.000	57,359	78,264	121,573	80,445	80,197	25,839	4,609	7,252	451	744		456,733	7
8.000	10,747	16,128	16,482	9,367	17,320	25,030	34,149	34,059	8,242	4,809		176,333	8
10.000	7,576	7,692	6,369	9,941	7,067	532	398					39,575	9
12.000	12,020	20,778	19,007	25,150	26,072	26,312	40,773	26,967	20,093	5,519		222,691	10
14.000			5,639									5,639	11
16.000	6,400	8,852	3,110	6,226	3,579	6,070	5,856	11,190	11,226	12,182		74,691	12
18.000	470					2,658						3,128	13
20.000		9,058		3,778				2,905	2,512	14,246		32,499	14
24.000						8,466		5,468	9,404	4,267		27,605	15
30.000			8,971		7,263	1,191				5,582		23,007	16
36.000							678					678	17
Total	96,928	158,327	184,047	135,395	142,429	97,804	86,463	87,841	57,510	41,767		1,088,511	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.

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.

Age of Water Mains (Page W-13)

General Footnote

There was a total of 7,573 feet of 4" water main with age unknown. That amount was included in the 1901-1920 date range.

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		331,996		328,482			328,482	1
February			328,132		324,945		324,945	2
March			382,208		378,439		378,439	3
April			353,862		348,160		348,160	4
May			398,008		392,255		392,255	5
June			410,484		403,686		403,686	6
July			428,090		419,762		419,762	7
August			468,616		458,443		458,443	8
September			410,287		401,398		401,398	9
October			414,384		406,105		406,105	10
November			352,678		347,673		347,673	11
December			341,329		336,604		336,604	12
TOTAL	0	4,620,074	0	4,545,952	0	0	4,545,952	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)	4,545,952
Less: Gallons (000s) sold to wholesale customers (exported water)	720,898
Subtotal: Net gallons (000s) entering distribution system	3,825,054
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	3,570,335
Gallons (000s) of Non-Revenue Water	254,719
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	6,000
Subtotal: Unbilled Authorized Consumption	6,000
Total Water Loss	248,719
Gallons (000s) estimated due to theft, data, and billing errors (default)	3500
Gallons (000s) estimated due to customer meter under-registration	0
Subtotal Apparent Losses	3,500
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	2,074
Gallons (000s) estimated due to unreported and background leakage	243,145
Subtotal Real Losses (leakage)	245,219
Non-Revenue Water as percentage of net water supplied	7%
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	18,388
Date of maximum	08/03/2016
Cause of maximum	
Seasonal demand/usage increase	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	6,477
Date of minimum	01/01/2016
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	6,353,379
If water is purchased:	
Vendor Name	
Point of Delivery	
Source of purchased water	
Vendor Name (2)	
Point of Delivery (2)	
Source of purchased water (2)	
Vendor Name (3)	
Point of Delivery (3)	
Source of purchased water (3)	
Number of main breaks repaired this year	13
Number of service breaks repaired this year	12

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	100	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	245	24
WASH PUMP #10	72A PARK AVE WASH PUMP	Primary	Treatment	1959	Centrifugal	5,200	1959	Electric	100	25
WASH PUMP 2 #11	72A PARK AVE WASH PUMP	Standby	Treatment	2013	Centrifugal	8,000	2013	Electric	200	26
WILGUS #1	3169 WILGUS AVE	Booster	Distribution	1986	Centrifugal	250	1986	Electric	7	27
WILGUS #2	3169 WILGUS AVE	Booster	Distribution	1986	Centrifugal	650	2006	Electric	20	28
WILGUS #2 GAS	3169 WILGUS AVE	Standby	Distribution	1986	Centrifugal	650	2011	Natural Gas	30	29
WILGUS #3	3169 WILGUS AVE	Booster	Distribution	1986	Centrifugal	1,500	2011	Electric	60	30

Reservoirs, Standpipes and Elevated Tanks

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

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	
EE TOWER	1	1989	Elevated Tank	Steel	146	500,000	1
ERIE - NORTH	4	2007	Reservoir	Concrete	60	3,000,000	2
ERIE - SOUTH	5	2007	Reservoir	Concrete	60	3,000,000	3
GEORGIA AVE STANDPIPE	2	1959	Standpipe	Steel	104	2,000,000	4
TAYLOR	3	1933	Elevated Tank	Steel	54	4,000,000	5

Water Treatment Plant

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

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
EE TOWER	1989	500000	x Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	x Flocculation/Sedimentation x Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nutrient Removal _ Radium Removal _ Other	Yes	CENTRAL FACILITIES	1
TAYLOR	1933	4000000	x Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	x Flocculation/Sedimentation x Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nutrient Removal _ Radium Removal _ Other	Yes	CENTRAL FACILITIES	2

Water Mains

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

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	5/8	92			(92)	0	1
Other Metal	Distribution	3/4	214			(214)	0	2
Other Metal	Distribution	1	682			(478)	204	3
Other Metal	Distribution	1 1/4	683			(295)	388	4
Other Metal	Distribution	1 1/2	898			(713)	185	5
Other Plastic	Distribution	2	180			(95)	85	6
Other Metal	Distribution	3	187			63	250	7
Other Metal	Distribution	4	23,802		52	1,070	24,820	8
Other Metal	Distribution	6	468,703	81	2,120	(10,141)	456,523	9
Other Metal	Distribution	8	179,313	344	343	(6,533)	172,781	10
Other Metal	Distribution	10	42,521		192	(2,754)	39,575	11
Other Metal	Distribution	12	226,437	5,423		(16,607)	215,253	12
Other Metal	Distribution	14	5,567			72	5,639	13
Other Metal	Distribution	16	77,878	722	30	(6,712)	71,858	14
Other Metal	Distribution	18	3,247			(119)	3,128	15
Asbestos-Cement (Transite)	Transmission	20	10,681			(10,681)	0	16
Concrete	Transmission	20		2,610		10,681	13,291	17
Other Metal	Distribution	20	15,994			3,214	19,208	18
Other Metal	Distribution	24	6,532			(1,143)	5,389	19
Other Metal	Transmission	24	22,216				22,216	20
Other Metal	Distribution	30				9,772	9,772	21
Other Metal	Transmission	30	11,217			1,388	12,605	22
Other Metal	Transmission	36	663			15	678	23
Total Within Municipality			1,097,707	9,180	2,737	(30,302)	1,073,848	24
Other Metal	Distribution	6	210				210	25
Other Metal	Distribution	8	6,001			(2,449)	3,552	26
Other Metal	Distribution	12	8,300			(912)	7,388	27
Other Metal	Distribution	16	4,353			(1,520)	2,833	28
Other Metal	Distribution	30	9,772			(9,772)	0	29
Other Metal	Transmission	30	1,000			(320)	680	30
Total Outside Municipality			29,636			(14,973)	14,663	31
Total Utility			1,127,343	9,180	2,737	(45,275)	1,088,511	32

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 2016 were financed by regular water revenues; new properties within city limits were assessed on street frontage at the rate stated in municipal code; properties outside city limits were assessed on street frontage at the rate stated in municipal code and deferred to the city for payment.

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

The City of Sheboygan has water main dating prior to 1900. Over the course of the past 120+ years, new water main has been added, and old water main has been retired or abandoned. Throughout the history of the city, the Sheboygan Water Utility extended water main outside the municipality boundaries to serve the Utility's customers. As the City grew, portions of this water main was annexed into the City. Due to old, manual, and sometimes inconsistent record keeping, these water main additions, retirements, and property annexations were not always accurately recorded.

In addition to converting water main records into an electronic database, recently the Sheboygan Water Utility has implemented mapping software and systems. The use of mapping tools has enabled the Utility to more accurately account for the water main in the system. Utilizing mapping and database records, an inventory of the water main owned by the Sheboygan Water Utility, was performed in 2016. The updated quantities and the resulting adjustments of the water main inventory are shown on this report. Updating and maintaining mapping is an on-going project.

Water Service Laterals

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

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

Water Service Laterals

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

Water Service Laterals (Page W-22)

General Footnote

All water service laterals from the water main to the meter are owned by the property owner, not the Sheboygan Water Utility.

Meters

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

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Deduct Meters (q)	In Stock (r)	Total (s)	
3/4	18,401		251	120	18,270	96	16,891	912	60	11	108					12	276	18,270	1
1	351	12	1	(3)	359	6	54	206	26	23	32					11	7	359	2
1 1/2	217	92	84	1	226	74	5	90	15	31	74					7	4	226	3
2	209	54	44	(2)	217	48		75	34	41	53					9	5	217	4
3	49		0		49	5		20	9	10	9					1		49	5
4	13	1	3	3	14	0		3	7	2	2							14	6
6	9		1		8	8			7				1					8	7 *
8	3		0		3	3			3									3	8
10	0		0	2	2	2							2					2	9
Total	19,252	159	384	121	19,148	242	16,950	1,306	161	118	278		3			40	292	19,148	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.

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	41	7	1		47	1
Fire - Within Municipality	1,985	43	19		2,009	2
Total Fire Hydrants	2,026	50	20	0	2,056	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	1,200
Number of Distribution System Valves end of year	3,191
Number of Distribution Valves operated during Year	1,000

List of All Station and Wholesale Meters

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

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	<= 2-inch	Meter Shop Test Bench	Turbine	01/25/2016	1
Station Meter	<= 2-inch	Meter Shop Test Bench2	Turbine	01/25/2016	2
Station Meter	6	Meter Shop Test Bench	Turbine	01/25/2016	3
Station Meter	>= 24-inch	High Lift (East)	Magnetic	06/01/2016	4
Station Meter	>= 24-inch	High Lift (West)	Magnetic	06/01/2016	5
Station Meter	>= 24-inch	Low Lift (East/West)	Magnetic	06/01/2016	6
Station Meter	>= 24-inch	Low Lift (South)	Magnetic	06/01/2016	7
Wholesale Meter	6	Kohler South 3925 Washington	Turbine	12/20/2016	8
Wholesale Meter	10	Kohler North 3207 Erie Ave	Magnetic	10/13/2016	9
Wholesale Meter	10	Sheboygan Falls 927 N Taylor	Turbine	10/13/2016	10

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) **	18,845	1
Sheboygan (Town)	12	2
Total - Sheboygan County	18,857	3
Total - Customers Served	18,857	4
Total - Outside Muni Boundary	12	5
Total - Within Muni Boundary **	18,845	6

** = *Within municipal boundary*