



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

SHEBOYGAN WATER UTILITY

72 PARK AVE
SHEBOYGAN, WI 53081-2958

For the Year Ended: DECEMBER 31, 2015

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

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

Date Signed: **3/30/2016**

Table of Contents

Schedule Name	Page
INTRODUCTORY SECTION	
Signature Page	ii
Identification and Ownership - Contacts	iv
Identification and Ownership - Governing Authority and Audit Information	v
Identification and Ownership - Contract Operations	vi
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)	F-09
Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Acct. 221)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Balance Sheet Detail - Other Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
WATER SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Property Tax Equivalent - Detail	W-07
Water Utility Plant in Service - Plant Financed by Utility or Municipality	W-08
Water Utility Plant in Service - Plant Financed by Contributions	W-09
Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality	W-10
Water Accumulated Provision for Depreciation - Plant Financed by Contributions	W-12
Age of Water Mains	W-13
Sources of Water Supply - Statistics	W-14

Table of Contents

WATER SECTION

Water Audit and Other Statistics	W-15
Sources of Water Supply - Well Information	W-16
Sources of Water Supply - Intake Information	W-17
Pumping & Power Equipment	W-18
Reservoirs, Standpipes and Elevated Tanks	W-19
Water Treatment Plant	W-20
Water Mains	W-21
Water Service Laterals	W-22
Meters	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Water Conservation Programs	W-27
Water Customers Served	W-28

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: 03/24/2016

Period covered by most recent audit: 01/01/2015 - 12/31/2015

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, 32ND FLOOR

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)	8,144,392	8,161,634	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	4,018,631	4,043,752	4
Depreciation Expense (403)	1,159,143	1,096,139	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,203,109	1,187,932	7
Total Operating Expenses	6,380,883	6,327,823	8
Net Operating Income	1,763,509	1,833,811	9
Income from Utility Plant Leased to Others (412-413)		0	10
Utility Operating Income	1,763,509	1,833,811	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)		0	14
Nonoperating Rental Income (418)		0	15
Interest and Dividend Income (419)	9,127	9,192	16
Miscellaneous Nonoperating Income (421)	696,387	0	17
Total Other Income	705,514	9,192	18
Total Income	2,469,023	1,843,003	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(25,132)	(25,134)	21
Other Income Deductions (426)	72,646	70,093	22
Total Miscellaneous Income Deductions	47,514	44,959	23
Income Before Interest Charges	2,421,509	1,798,044	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	353,436	375,941	26
Amortization of Debt Discount and Expense (428)		0	27
Amortization of Premium on Debt--Cr. (429)		0	28
Interest on Debt to Municipality (430)	6,828	6,101	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)		0	31
Total Interest Charges	360,264	382,042	32
Net Income	2,061,245	1,416,002	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	33,442,927	32,026,925	35
Balance Transferred from Income (433)	2,061,245	1,416,002	36
Miscellaneous Credits to Surplus (434)	565,753	0	37
Miscellaneous Debits to Surplus--Debit (435)		0	38
Appropriations of Surplus--Debit (436)		0	39
Appropriations of Income to Municipal Funds--Debit (439)		0	40
Total Unappropriated Earned Surplus End of Year (216)	36,069,925	33,442,927	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	8,144,392		8,144,392	3
Total (Acct. 400)	8,144,392	0	8,144,392	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	4,018,631		4,018,631	6
Total (Acct. 401-402)	4,018,631	0	4,018,631	7
Depreciation Expense (403)	0	0	0	8
Derived	1,159,143		1,159,143	9
Total (Acct. 403)	1,159,143	0	1,159,143	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	1,203,109		1,203,109	15
Total (Acct. 408)	1,203,109	0	1,203,109	16
TOTAL UTILITY OPERATING INCOME	1,763,509	0	1,763,509	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	9,127		9,127	23
Total (Acct. 419)	9,127	0	9,127	24
Miscellaneous Nonoperating Income (421)	0	0	0	25
Contributed Plant - Water		696,387	696,387	26
Impact Fees - Water			0	27
Total (Acct. 421)	0	696,387	696,387	28
TOTAL OTHER INCOME	9,127	696,387	705,514	29
MISCELLANEOUS INCOME DEDUCTIONS	0	0	0	30
Miscellaneous Amortization (425)	0	0	0	31
Regulatory Liability (253) Amortization	(25,132)		(25,132)	32
Total (Acct. 425)	(25,132)	0	(25,132)	33
Other Income Deductions (426)	0	0	0	34
Depreciation Expense on Contributed Plant - Water		72,646	72,646	35
Total (Acct. 426)	0	72,646	72,646	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(25,132)	72,646	47,514	37
INTEREST CHARGES	0	0	0	38
Interest on Long-Term Debt (427)	0	0	0	39
Derived	353,436		353,436	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)	353,436	0	353,436	41
Interest on Debt to Municipality (430)	0	0	0	42
Derived	6,828		6,828	43
Total (Acct. 430)	6,828	0	6,828	44
Other Interest Expense (431)	0	0	0	45
Derived	0		0	46
Total (Acct. 431)	0	0	0	47
TOTAL INTEREST CHARGES	360,264	0	360,264	48
NET INCOME	1,437,504	623,741	2,061,245	49
EARNED SURPLUS	0	0	0	50
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	51
Derived	29,364,749	4,078,178	33,442,927	52
Total (Acct. 216)	29,364,749	4,078,178	33,442,927	53
Balance Transferred from Income (433)	0	0	0	54
Derived	1,437,504	623,741	2,061,245	55
Total (Acct. 433)	1,437,504	623,741	2,061,245	56
Miscellaneous Credits to Surplus (434)	0	0	0	57
Misc Credits to Surplus - Pension	565,753		565,753	58
Total (Acct. 434)	565,753	0	565,753	59
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	31,368,006	4,701,919	36,069,925	60

Income Statement Account Details

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

Income Statement Account Details (Page F-02)

Amount of Contributed Plant – Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service – Plant Financed by Contributions, please explain fully.

The Utility received a Safe Drinking Water Loan from the Wisconsin Department of Natural Resources to fund a UV disinfection project. As part of that loan, the Utility received \$500,000 in principal forgiveness, recorded as a contribution. The City of Sheboygan also contributed water main in the amount \$196,387 at Weeden Creek Road.

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	8,144,392				8,144,392	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	8,853				8,853	5
Revenues subject to Wisconsin Remainder Assessment	8,135,539	0	0	0	8,135,539	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	1,471,455		1,471,455	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	219,299		219,299	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	1,690,754	0	1,690,754	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	32.0	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)	60,038,698	55,594,737	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	17,294,530	16,303,727	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	42,744,168	39,291,010	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)	577,793	592,957	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	1,386,006	15
Total Other Property and Investments	577,793	1,978,963	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)	5,990,388	5,806,442	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	1,075,458	1,339,862	23
Other Accounts Receivable (143)	0	0	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	521,695	533,259	26
Plant Materials and Operating Supplies (154)	262,402	282,062	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	25,708	47,158	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	268,255	0	34
Total Current and Accrued Assets	8,143,906	8,008,783	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)	329,135	0	42
Total Deferred Debits	329,135	0	43
TOTAL ASSETS AND OTHER DEBITS	51,795,002	49,278,756	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)	36,069,925	33,442,927	5
Total Proprietary Capital	37,710,626	35,083,628	6
LONG-TERM DEBT			7
Bonds (221)	11,087,300	10,326,815	8
Advances from Municipality (223)	228,493	241,278	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	11,315,793	10,568,093	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	772,197	124,781	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	1,111,154	1,087,648	17
Interest Accrued (237)	66,869	67,232	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	0	113,336	20
Total Current and Accrued Liabilities	1,950,220	1,392,997	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	12,899	13,720	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	232,659	226,154	25
Total Deferred Credits	245,558	239,874	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	1,386,006	30
Miscellaneous Operating Reserves (265)	572,805	608,158	31
Total Operating Reserves	572,805	1,994,164	32
TOTAL LIABILITIES AND OTHER CREDITS	51,795,002	49,278,756	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	55,594,737	0	0	0	2
	55,594,737	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	50,581,645				5
Utility Plant in Service - Contributed Plant (101.2)	5,407,142				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)	4,049,911				11
Total Utility Plant	60,038,698	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)	16,016,574				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,277,956				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	17,294,530	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	42,744,168	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)	15,098,417	0	0	0	15,098,417	1
Credits during year						2
Charged Depreciation Expense (403)	1,159,143				1,159,143	3
Depreciation Expense on Meters Charged to Sewer	78,164				78,164	4
Comp deprec return on meters, sewer	102,564				102,564	5
Salvage	0				0	6
Total credits	1,339,871	0	0	0	1,339,871	7
Debits during year						8
Book Cost of Plant Retired	421,714				421,714	9
Cost of Removal	0				0	10
Total debits	421,714	0	0	0	421,714	11
Balance end of year (111.1)	16,016,574	0	0	0	16,016,574	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)	1,205,310	0	0	0	1,205,310	1
Credits during year						2
Charged Other Income Deductions (426)	72,646				72,646	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	72,646	0	0	0	72,646	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)	1,277,956	0	0	0	1,277,956	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

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)	262,402	282,062	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Material and Supplies	262,402	282,062	9

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
None				1
None				2
Total	0		0	3
Unamortized premium on debt (251)				
None				4
None				5
WATER UTILITY BONDS	822	2,854	12,899	6
Total	822		12,899	7

Capital Paid in by Municipality (Acct. 200)

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

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

Bonds (Acct. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2004 SAFE DRINKING WATER LOAN	03/10/2004	05/01/2023	2.74%	1,528,084	1
2005 WATER UTILITY REVENUE BONDS	09/01/2005	09/01/2025	3.99%	2,360,000	2
2007 WATER UTILITY REVENUE BONDS	04/15/2007	05/01/2027	5.00%	2,925,000	3
2013 WATER UTILITY REVENUE BONDS	04/03/2013	05/01/2033	1.97%	2,800,000	4
2015 SAFE DRINKING WATER LOAN	05/13/2015	05/01/2035	1.65%	1,474,216	5
Total				11,087,300	6

Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					1
UNFUNDED PENSION	03/15/2008	03/15/2027	1.97%	228,493	2
Total for Account 223				228,493	3

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	1,087,648	1
Charged water department expense	1,203,109	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	24,870	5
Total accruals and other credits	1,227,979	6
County, state and local taxes	1,087,648	7
Social Security taxes	109,250	8
PSC Remainder Assessment	7,575	9
Gross Receipts Tax		10
Total payments and other debits	1,204,473	11
Balance end of year	1,111,154	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	7,777	43,569	44,342	7,004	2
2005 WATER UTILITY REVENUE BONDS \$4,900,000	17,473	98,838	100,338	15,973	3
2007 WATER UTILITY REVENUE BONDS \$4,000,000	22,607	128,780	130,447	20,940	4
2013 WATER UTILITY REVENUE BOND	13,557	78,200	78,600	13,157	5
2015 SAFE DRINKING WATER LOAN \$3,122,030		4,049	385	3,664	6
Subtotal Bonds (221)	61,414	353,436	354,112	60,738	7
Advances from Municipality (223)	0	0	0	0	8
UNFUNDED PENSION	5,818	6,828	6,515	6,131	9
Subtotal Advances from Municipality (223)	5,818	6,828	6,515	6,131	10
Other Long-Term Debt (224)	0	0	0	0	11
None				0	12
Subtotal Other Long-Term Debt (224)	0	0	0	0	13
Notes Payable (231)	0	0	0	0	14
None				0	15
Subtotal Notes Payable (231)	0	0	0	0	16
Customer Deposits (235)	0	0	0	0	17
None				0	18
Subtotal Customer Deposits (235)	0	0	0	0	19
Total	67,232	360,264	360,627	66,869	20

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Sinking Funds (125)	0	1
Bond Reserve Fund	577,793	2
Total (Acct. 125)	577,793	3
Cash and Working Funds (131)	0	4
Cash		5
Total (Acct. 131)	0	6
Temporary Cash Investments (136)	0	7
Temporary Cash Investments	5,990,388	8
Total (Acct. 136)	5,990,388	9
Customer Accounts Receivable (142)	0	10
Water	1,075,458	11
Total (Acct. 142)	1,075,458	12
Other Accounts Receivable (143)	0	13
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Total (Acct. 143)	0	16
Receivables from Municipality (145)	0	17
Receivables for water main, laterals, and PFP	521,695 *	18
Total (Acct. 145)	521,695	19
Prepayments (165)	0	20
Prepayments	25,708	21
Total (Acct. 165)	25,708	22
Miscellaneous Current and Accrued Assets (174)	0	23
Net Pension Asset	268,255	24
Total (Acct. 174)	268,255	25
Miscellaneous Deferred Debits (186)	0	26
Deferred Outflow of Resources - Pension	329,135	27
Total (Acct. 186)	329,135	28
Accounts Payable (232)	0	29
Accounts Payable	772,197	30
Total (Acct. 232)	772,197	31
Other Deferred Credits (253)	0	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.

Regulatory Liability	232,659	33
Total (Acct. 253)	232,659	34
Miscellaneous Operating Reserves (265)	0	35
Accrued Vacation & Sick Leave	572,805	36
Total (Acct. 265)	572,805	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 145 - Includes receivables from water main assessments \$162,496 and water lateral assessments \$257,809.

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)	50,119,400				50,119,400	2
Materials and Supplies	272,232				272,232	3
Less Average						4
Reserve for Depreciation (111.1)	15,557,495				15,557,495	5
Customer Advances for Construction	0				0	6
Regulatory Liability	229,406				229,406	7
Average Net Rate Base	34,604,731	0	0	0	34,604,731	8
Net Operating Income	1,763,509				1,763,509	9
Net Operating Income as a percent of Average Net Rate Base	5.10%	N/A	N/A	N/A	5.10%	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	226,154	0	0	0	226,154	1
Credits During Year					0	2
Miscellaneous Credits to Surplus	31,637				31,637	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	25,132				25,132	5
Balance End of Year	232,659	0	0	0	232,659	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes
A rate change will go into effect January 1, 2016.

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)	8,014,393	8,038,409	2
Total Sales of Water	8,014,393	8,038,409	3
Other Operating Revenues			4
Forfeited Discounts (470)	72,501	66,351	5
Rents from Water Property (472)	20,867	20,259	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	36,631	36,615	8
Total Other Operating Revenues	129,999	123,225	9
Total Operating Revenues	8,144,392	8,161,634	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	276,227	10,321	12
Pumping Expenses (620-633)	630,428	627,389	13
Water Treatment Expenses (640-652)	1,035,741	1,262,947	14
Transmission and Distribution Expenses (660-678)	754,525	885,540	15
Customer Accounts Expenses (901-906)	203,518	239,050	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,118,192	1,018,505	18
Total Operation and Maintenance Expenses	4,018,631	4,043,752	19
Other Operating Expenses			20
Depreciation Expense (403)	1,159,143	1,096,139	21
Amortization Expense (404-407)			22
Taxes (408)	1,203,109	1,187,932	23
Total Other Operating Expenses	2,362,252	2,284,071	24
Total Operating Expenses	6,380,883	6,327,823	25
NET OPERATING INCOME	1,763,509	1,833,811	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)	16,927	773,817	2,212,878	10
Commercial (461.2)	1,315	257,981	528,935	11
Industrial (461.3)	162	2,373,438	3,281,620	12
Public Authority (461.4)	124	49,976	102,088	13
Multifamily Residential (461.5)	281	111,804	227,466	14
Irrigation (461.6)	0	0	0	15
Total Metered Sales to General Customers (461)	18,809	3,567,016	6,352,987	16
Private Fire Protection Service (462)	257		89,218	17
Public Fire Protection Service (463)	18,817		809,963	18
Sales to Irrigation Customers (465)	0	0	0	19
Sales for Resale (466)	2	715,284	762,225	20
Interdepartmental Sales (467)	0	0	0	21
Total Sales of Water	37,885	4,282,300	8,014,393	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	305,168	313,680	1
SHEBOYGAN FALLS UTILITIES	TAYLOR DR & HWY 23	410,116	448,545	2
Total		715,284	762,225	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)	809,963	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)	809,963	5
Forfeited Discounts (470)		6
Customer late payment charges	37,004	7
Meter, Tap, Testing	35,497	8
Total Forfeited Discounts (470)	72,501	9
Rents from Water Property (472)		10
Rent of tower for cellular antennas	20,867	11
Total Rents from Water Property (472)	20,867	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	36,631	17
Total Other Water Revenues (474)	36,631	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.

Account 474 - This is the 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)		709	709	0	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	192	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)		275,518	275,518	10,129 *	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	276,227	276,227	10,321	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)	29,497		29,497	28,854	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)		456,104	456,104	444,350	19
Pumping Labor and Expenses (624)			0	447	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)	2,235	48,253	50,488	55,805	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)	9,852		9,852	11,052	24
Maintenance of Structures and Improvements (631)	56,703	14,678	71,381	54,515 *	25
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)	12,810	296	13,106	32,366 *	27
Total Pumping Expenses	111,097	519,331	630,428	627,389	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)	25,544		25,544	30,379	30
Chemicals (641)		241,238	241,238	279,553	31
Operation Labor and Expenses (642)	410,668	202,196	612,864	708,030	32
Miscellaneous Expenses (643)	4,091	14,756	18,847	31,678 *	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)	38,588	64,550	103,138	142,547 *	36
Maintenance of Water Treatment Equipment (652)	21,182	12,928	34,110	70,760 *	37
Total Water Treatment Expenses	500,073	535,668	1,035,741	1,262,947	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)	33,020		33,020	38,966	40
Storage Facilities Expenses (661)		10,760	10,760	10,573	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)	63,910	6,361	70,271	61,578	42
Meter Expenses (663)	32,858	16,602	49,460	37,165	* 43
Customer Installations Expenses (664)	17,927	90,290	108,217	72,497	* 44
Miscellaneous Expenses (665)	72,205	16,522	88,727	124,859	* 45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)	79,524	2,362	81,886	78,190	48
Maintenance of Distribution Reservoirs and Standpipes (672)	16,555	22,287	38,842	16,060	* 49
Maintenance of Transmission and Distribution Mains (673)	101,877	80,306	182,183	382,257	* 50
Maintenance of Services (675)	3,709	7,264	10,973	19,050	51
Maintenance of Meters (676)	11,748	(357)	11,391	16,016	52
Maintenance of Hydrants (677)	38,539	30,256	68,795	28,329	* 53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	471,872	282,653	754,525	885,540	55
CUSTOMER ACCOUNTS EXPENSES					56
Supervision (901)	26,563		26,563	24,998	57
Meter Reading Expenses (902)	35,167	4,055	39,222	35,521	58
Customer Records and Collection Expenses (903)	90,771	42,124	132,895	117,668	59
Uncollectible Accounts (904)		8,853	8,853	8,668	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)		(4,015)	(4,015)	52,195	* 62
Total Customer Accounts Expenses	152,501	51,017	203,518	239,050	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)	223,290		223,290	236,516	68
Office Supplies and Expenses (921)		24,232	24,232	14,338	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		15,199	15,199	23,599	71
Property Insurance (924)		49,508	49,508	40,083	72
Injuries and Damages (925)		89,642	89,642	58,922	* 73
Employee Pensions and Benefits (926)		617,925	617,925	562,204	74
Regulatory Commission Expenses (928)		21,313	21,313	0	* 75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)	10,887	31,548	42,435	64,080	* 77
Rents (931)			0	0	78
Maintenance of General Plant (932)	1,735	32,913	34,648	18,763	* 79
Total Administrative and General Expenses	235,912	882,280	1,118,192	1,018,505	80
TOTAL OPERATION AND MAINTENANCE EXPENSES	1,471,455	2,547,176	4,018,631	4,043,752	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 negative This Year amounts.

Account 906 - Reclassification of cross connection contract costs to account 664 in 2015.

Explain all This Year amounts that are more than 15% and \$10,000 higher or lower than the Last Year amount.

Account 613 - Costs for the inspection and analysis of Intake Pipe #3 which was retired in 2015.
Account 631 - Maintenance to pump buildings at Park Avenue & Erie Avenue in 2015.
Account 633 - Higher low lift pump repair & maintenance costs in 2014 than in 2015.
Account 643 - Lower energy costs in the treatment process in 2015.
Account 651 - Higher painting & maintenance costs of filter gallery ceiling in 2014 than in 2015.
Account 652 - Higher treatment equipment maintenance costs in 2014 than in 2015; lower energy costs in 2015.
Account 663 - Purchase of replacement parts for meter maintenance in 2015.
Account 664 - Reclassification of cross connection expense from account 906 in 2015.
Account 665 - Engineering department remodel and maintenance in 2014; one additional engineer hired to replace retiring engineer in 2014. Long term engineer retired in 2015.
Account 672 - Maintenance of Georgia Avenue & Erie Avenue reservoirs in 2015.
Account 673 - Extremely cold winter and spring in 2014 which caused numerous water main breaks.
Account 677 - Hydrant painting project in 2015.
Account 906 - Reclassification of cross connection contract costs to account 664 in 2015.
Account 925 - Increase in worker's comp and general liability insurance premiums in 2015.
Account 928 - Rate study costs in 2015; no rate study in 2014.
Account 930 - Accrual of customer refunds in 2014.
Account 932 - Office conference room remodel and maintenance 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	1,111,154	1,087,649	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	24,870	22,921	2
Net Property Tax Equivalent	1,086,284	1,064,728	3
Social Security	109,250	8,134	4
PSC Remainder Assessment	7,575	115,070	5
Total Tax Expense	1,203,109	1,187,932	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	0.170377
2. County Tax Rate	mills	5.646853
3. Local Tax Rate	mills	9.495840
4. School Tax Rate	mills	11.946733
5. Vocational School Tax Rate	mills	0.804542
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	28.064345
9. Less: State Credit	mills	2.096487
11. Net Tax Rate	mills	25.967858

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	9.495840
13. Combined School Tax Rate	mills	12.751275
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	22.247115
16. Total Tax Rate	mills	28.064345
17. Ratio of Local and School Tax to Total	dec.	0.792718
18. Total Tax Net of State Credit	mills	25.967858
19. Net Local and School Tax Rate	mills	20.585192
20. Utility Plant, Jan 1	\$	55,594,737
21. Materials & Supplies	\$	282,062
22. Subtotal	\$	55,876,799
23. Less: Plant Outside Limits	\$	1,662,295
24. Taxable Assets	\$	54,214,504
25. Assessment Ratio	dec.	0.995644
26. Assessed Value	\$	53,978,346
27. Net Local and School Tax Rate	mills	20.585192
28. Tax Equiv. Computed for Current Year	\$	1,111,154

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	55,594,737
2. Materials & Supplies	\$	282,062
3. Subtotal	\$	55,876,799
4. Less: Plant Outside Limits	\$	1,662,295
5. Taxable Assets	\$	54,214,504
6. Assessed Value	\$	53,978,346
7. Tax Equiv. Computed for Current Year	\$	1,111,154
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)	\$	1,111,154

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)	695,688		68,073		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	695,688	0	68,073	0	627,615	14
PUMPING PLANT						15
Land and Land Rights (320)	2,475				2,475	16
Structures and Improvements (321)	2,406,998		3,725		2,403,273	17
Other Power Production Equipment (323)	108,644				108,644	18
Electric Pumping Equipment (325)	2,047,359				2,047,359	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	653,951				653,951	21
Total Pumping Plant	5,219,427	0	3,725	0	5,215,702	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	13,330				13,330	24
Structures and Improvements (331)	3,310,590	7,554		(128,065)	3,190,079 *	25
Sand or Other Media Filtration Equipment (332)	6,057,786		7,987	(298,300)	5,751,499 *	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0	368,788	118,915	426,365	676,238 *	28
Total Water Treatment Plant	9,381,706	376,342	126,902	0	9,631,146	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	117,865				117,865	31
Structures and Improvements (341)	760,563	1,995	7,065		755,493	32
Distribution Reservoirs and Standpipes (342)	5,018,792				5,018,792	33
Transmission and Distribution Mains (343)	21,995,549	397,883	18,615		22,374,817	34
Services (345)	0				0	35
Meters (346)	2,426,825	300,910	94,947		2,632,788	36
Hydrants (348)	1,833,736	41,901	13,540		1,862,097	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	32,153,330	742,689	134,167	0	32,761,852	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	588,449		1,688		586,761	42
Office Furniture and Equipment (391)	56,491	3,430	3,237		56,684	43
Computer Equipment (391.1)	223,522	29,050	22,623		229,949	44
Transportation Equipment (392)	468,929				468,929	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	158,614	14,844	2,310		171,148	47
Laboratory Equipment (395)	17,146				17,146	48
Power Operated Equipment (396)	368,447	103,390	58,989		412,848 *	49
Communication Equipment (397)	17,277				17,277	50
SCADA Equipment (397.1)	308,130	76,458			384,588	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	2,207,005	227,172	88,847	0	2,345,330	53
Total utility plant in service directly assignable	49,657,156	1,346,203	421,714	0	50,581,645	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	49,657,156	1,346,203	421,714	0	50,581,645	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

Account 334 - Additions include a new manifold feed system in the treatment plant.

Account 396 - Additions include a new Case backhoe loader.

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

Water filtration equipment recorded to account 331 was reclassified to account 332; Water treatment equipment recorded to account 332 was reclassified to account 334.

Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

Account 334 - Retirements include an old rapid mix tank in the treatment plant.

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)	4,718,997	196,387			4,915,384	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	5,116,533	196,387	0	0	5,312,920	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	5,210,755	196,387	0	0	5,407,142	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	5,210,755	196,387	0	0	5,407,142	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)	468,045	1.70%	11,248	68,073				411,220	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	468,045		11,248	68,073	0	0	0	411,220	8
PUMPING PLANT									9
Structures and Improvements (321)	562,666	3.20%	76,964	3,725				635,905	10
Other Power Production Equipment (323)	96,314	4.40%	4,780					101,094	11
Electric Pumping Equipment (325)	1,235,178	4.40%	90,084					1,325,262	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	570,742	4.40%	28,774					599,516	14
Total Pumping Plant	2,464,900		200,602	3,725	0	0	0	2,661,777	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	1,549,563	3.20%	105,035				(3,074)	1,651,524 *	17
Sand or Other Media Filtration Equipment (332)	1,838,262	3.30%	186,857	7,987			(120,200)	1,896,932 *	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0	6.00%	33,078	118,915			123,274	37,437 *	20
Total Water Treatment Plant	3,387,825		324,970	126,902	0	0	0	3,585,893	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	451,097	3.20%	24,257	7,065				468,289	23
Distribution Reservoirs and Standpipes (342)	1,101,452	1.90%	95,357					1,196,809	24
Transmission and Distribution Mains (343)	3,877,893	1.30%	288,407	18,615				4,147,685	25
Services (345)	0							0	26
Meters (346)	1,467,348	5.50%	139,139	94,947				1,511,540	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)	446,507	2.20%	40,654	13,540				473,621	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	7,344,297		587,814	134,167	0	0	0	7,797,944	30
GENERAL PLANT									31
Structures and Improvements (390)	284,007	2.90%	16,519	1,688				298,838	32
Office Furniture and Equipment (391)	20,067	5.80%	3,282	3,237				20,112	33
Computer Equipment (391.1)	175,326	26.70%	30,345	22,623				183,048	34
Transportation Equipment (392)	394,301	13.30%	62,368					456,669	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	157,887	5.80%	9,563	2,310				165,140	37
Laboratory Equipment (395)	12,056	5.80%	994					13,050	38
Power Operated Equipment (396)	64,301	7.50%	60,299	58,989				65,611	39
Communication Equipment (397)	17,277	15.00%						17,277	40
SCADA Equipment (397.1)	308,130	9.20%	31,865					339,995	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	1,433,352		215,235	88,847	0	0	0	1,559,740	43
Total accum. prov. directly assignable	15,098,419		1,339,869	421,714	0	0	0	16,016,574	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	15,098,419		1,339,869	421,714	0	0	0	16,016,574	46

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

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

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

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

Water filtration equipment incorrectly recorded to account 331 was reclassified to account 332; Water treatment equipment incorrectly recorded to account 332 was reclassified to account 334.

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)	941,027	1.30%	63,900					1,004,927	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)	170,061	2.00%	8,746					178,807	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	1,111,088		72,646	0	0	0	0	1,183,734	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	1,205,310		72,646	0	0	0	0	1,277,956	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	1,205,310		72,646	0	0	0	0	1,277,956	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)					
0.625													0	1	
0.750													0	2	
1.000													0	3	
1.250													0	4	
1.500													0	5	
2.000													0	6	
3.000													0	7	
4.000													0	8	
6.000													0	9	
8.000													0	10	
10.000													0	11	
12.000													0	12	
14.000													0	13	
16.000													0	14	
18.000													0	15	
20.000													0	16	
24.000													0	17	
30.000													0	18	
36.000													0	19	
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20

If utility is unable to provide the detailed information above, utility must provide the following:
 All utility main is from this year range **1900 - 2015**
 (Example: 1954-1972)

Describe source of information used to develop data:
Sheboygan Water Utility records. This section will be completed in full in 2016 with the complete implementation of mapping software and training of staff.

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

This section will be completed in full in 2016 with the complete implementation of mapping software and training of staff.

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		342,873		339,205			339,205	1
February		322,771		319,025			319,025	2
March		377,824		374,032			374,032	3
April		346,105		342,619			342,619	4
May		390,173		384,650			384,650	5
June		420,263		412,857			412,857	6
July		452,754		444,285			444,285	7
August		450,537		443,844			443,844	8
September		423,581		415,151			415,151	9
October		427,051		420,125			420,125	10
November		332,260		325,771			325,771	11
December		306,800		303,214			303,214	12
TOTAL	0	4,592,992	0	4,524,778	0	0	4,524,778	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)	4,524,778
Less: Gallons (000s) sold to wholesale customers (exported water)	715,284
Subtotal: Net gallons (000s) entering distribution system	3,809,494
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	3,567,016
Gallons (000s) of Non-Revenue Water	242,478
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	236,478
Gallons (000s) estimated due to theft, data, and billing errors (default)	10
Gallons (000s) estimated due to customer meter under-registration	0
Subtotal Apparent Losses	10
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	4,710
Gallons (000s) estimated due to unreported and background leakage	231,758
Subtotal Real Losses (leakage)	236,468
Non-Revenue Water as percentage of net water supplied	6%
Total Water Loss as percentage of net water supplied	6%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	17,259
Date of maximum	07/30/2015
Cause of maximum	
Demand/usage increase	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	6,242
Date of minimum	12/25/2015
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	6,167,348
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	15
Number of service breaks repaired this year	40

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
LAKE MICHIGAN 3	0	25	20 *	3

Sources of Water Supply - Intake Information

Sources of Water Supply - Intake Information (Page W-17)

General Footnote

Intake Pipe #3 is cracked and is no longer in service. An analysis of Intake Pipe #3 in 2015 revealed extensive wear and damage. During the inspection, it was determined that the pipe is beyond repair. It was retired on 12/31/2015.

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	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	Yes	CENTRAL FACILITIES	1
TAYLOR	1933	4000000	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> 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	1
Other Metal	Distribution	3/4	214				214	2
Other Metal	Distribution	1	682				682	3
Other Metal	Distribution	1 1/4	683				683	4
Other Metal	Distribution	1 1/2	898				898	5
Other Plastic	Distribution	2	180				180	6
Other Metal	Distribution	3	187				187	7
Other Metal	Distribution	4	24,192		390		23,802	8
Other Metal	Distribution	6	470,838	91	2,226		468,703	9
Other Metal	Distribution	8	178,004	1,705	396		179,313	10
Other Metal	Distribution	10	42,521				42,521	11
Other Metal	Distribution	12	227,269	126	958		226,437	12
Other Metal	Distribution	14	5,567				5,567	13
Other Metal	Distribution	16	75,296	2,582			77,878	14
Other Metal	Distribution	18	3,247				3,247	15
Asbestos-Cement (Transite)	Transmission	20	10,681				10,681	16
Other Metal	Distribution	20	12,363	3,631			15,994	17
Other Metal	Distribution	24	6,532				6,532	18
Other Metal	Transmission	24	22,216				22,216	19
Other Metal	Transmission	30	11,217				11,217	20
Other Metal	Transmission	36	663				663	21
Total Within Municipality			1,093,542	8,135	3,970		1,097,707	22
Other Metal	Distribution	6	210				210	23
Other Metal	Distribution	8	6,001				6,001	24
Other Metal	Distribution	12	8,300				8,300	25
Other Metal	Distribution	16	4,353				4,353	26
Other Metal	Distribution	30	9,772				9,772	27
Other Metal	Transmission	30	1,000				1,000	28
Total Outside Municipality			29,636				29,636	29
Total Utility			1,123,178	8,135	3,970		1,127,343	30

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.

All water mains added during 2015 were financed by regular water revenues.

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 service laterals are owned by the property owner, not by 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	18,313	968	803	(77)	18,401	282	16,865	917	66	11	109							433	18,401	1
1	351	25	25		351	27	54	205	31	24	30							7	351	2
1 1/2	217	59	59		217	58	6	95	16	30	70								217	3
2	214	55	54	(6)	209	54		76	38	41	54								209	4
3	77	13	28	(13)	49	43		20	9	10	9							1	49	5
4	35	7	6	(23)	13	13		3	6	2	2								13	6
6	9		1	1	9	9			7	1								1	9	7
8	2		0	1	3	3			3										3	8
10	2		0	(2)	0	0													0	9
Total	19,220	1,127	976	(119)	19,252	489	16,925	1,316	176	119	274							442	19,252	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 incorrect numbers.

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				41	1
Fire - Within Municipality	1,983	32	30		1,985	2
Total Fire Hydrants	2,024	32	30	0	2,026	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	1,000
Number of Distribution System Valves end of year	3,156
Number of Distribution Valves operated during Year	800

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	Magnetic	01/01/1900	* 4
Station Meter	>= 24-inch	HIGH LIFT2	Magnetic	01/01/1900	* 5
Station Meter	>= 24-inch	LOW LIFT	Magnetic	01/01/1900	* 6
Station Meter	>= 24-inch	LOW LIFT2	Magnetic	01/01/1900	* 7
Wholesale Meter	6	KOHLER SOUTH 3925 WASHINGTON	Turbine	04/29/2015	8
Wholesale Meter	10	KOHLER NORTH 3207 ERIE AVE	Magnetic	05/28/2015	9
Wholesale Meter	10	SHEBOYGAN FALLS 927 N TAYLOR	Turbine	05/28/2015	10

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.

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

General Footnote

The high and low lift meters are not testable and were not tested in 2015. These are being replaced in 2016 and will be testable.

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) **	18,797	1
Sheboygan (Town)	12	2
Total - Sheboygan County	18,809	3
Total - Customers Served	18,809	4
Total - Outside Muni Boundary	12	5
Total - Within Muni Boundary **	18,797	6

** = *Within municipal boundary*