



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

SHEBOYGAN WATER UTILITY

72 PARK AVE
SHEBOYGAN, WI 53081-2958

For the Year Ended: DECEMBER 31, 2021

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.

Filed: 04/28/2022

Water Service Started Date: 03/01/1909

DNR Public Water System ID: 46003540

Safe Drinking Water Information System (SDWIS) Total Population Served: 49288

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

Date Signed: **4/28/2022**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: LISA M. GOTTSACKER, CPA

Title: Accountant

Mailing Address: 72 Park Avenue
Sheboygan, WI 53081

Phone: (920) 459-3804

Email Address: lgotsacker@sheboyganwater.org

Accounting firm or consultant preparing this report (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

Name and title of utility General Manager (or equivalent)

Name: JOE TRUEBLOOD, PE

Title: Superintendent

Mailing Address: 72 Park Avenue
Sheboygan, WI 53081

Phone: (920) 459-3805

Email Address: joetrueblood@sheboyganwater.org

Outside contractor responsible for utility operations (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

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

Name: GERALD R. VAN DE KREEKE, CPA

Title: President

Mailing Address: 825 S. Taylor Drive
Sheboygan, WI 53081

Phone: (920) 547-3702

Email Address: gvandekreeke@hubertycpas.com

Contact person for cybersecurity issues and events

Name: JOE TRUEBLOOD, PE

Title: Superintendent

Mailing Address: 72 Park Avenue
Sheboygan, WI 53081

Phone: (920) 459-3805

Email Address: joetrueblood@sheboyganwater.org

Identification and Ownership - Contacts

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: 04/11/2022

Period covered by most recent audit: 01/01/2021 - 12/31/2021

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

Name: JODI DOBSON, CPA

Title: Partner

Organization Name: Baker Tilly US, LLP

USPS Address: Ten Terrace Court, PO Box 7398

City State Zip Madison, WI 53707-7398

Telephone: (608) 240-2469

Email Address: jodi.dobson@bakertilly.com

Report Preparation

If an accounting firm or consultant assists with report preparation, select the type of assistance provided

Review

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any of the Utility's 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., utility billing is done by another entity)?

NO

Workforce Diversity

- ⚠ Decimal numbers for part time employees are acceptable values for this schedule. Please enter part time employees as a decimal based on the number of hours worked/2080 hours for a fiscal year. An employee who works 30% of full time would be recorded as .30.
- ⚠ Use the Footnotes feature to provide an explanation for any variance with the number of employees listed in Schedule F-06 and information about how many staff are part-time employees.
- ⚠ Staff classification of various employment categories can vary from utility to utility. Use the Footnotes feature to provide information about how the utility defines these categories. Additional information on classifying employees can be found in the help document.

Category (a)	Employee Count			
	Total (b)	Management (c)	Executive Leadership (d)	
Total Utility Employees	32.00	4.00	3.00	1
Women	6.00	1.00	0.00	2
Minorities	2.00	0.00	0.00	3
Veterans	2.00	1.00	0.00	4

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	9,702,392	8,695,189	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	4,908,436	5,035,487	4
Depreciation Expense (403)	1,437,201	1,509,380	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,299,403	1,312,384	7
Total Operating Expenses	7,645,040	7,857,251	8
Net Operating Income	2,057,352	837,938	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	2,057,352	837,938	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	24,485	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	15,082	44,283	16
Miscellaneous Nonoperating Income (421)	0	0	17
Total Other Income	39,567	44,283	18
Total Income	2,096,919	882,221	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(25,132)	(25,132)	21
Other Income Deductions (426)	122,343	127,997	22
Total Miscellaneous Income Deductions	97,211	102,865	23
Income Before Interest Charges	1,999,708	779,356	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	314,918	327,877	26
Amortization of Debt Discount and Expense (428)		34,475	27
Amortization of Premium on Debt--Cr. (429)	35,869	34,620	28
Interest on Debt to Municipality (430)	7,016	6,738	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	286,065	334,470	32
Net Income	1,713,643	444,886	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	43,572,267	43,127,381	35
Balance Transferred from Income (433)	1,713,643	444,886	36
Miscellaneous Credits to Surplus (434)			37
Miscellaneous Debits to Surplus--Debit (435)			38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
Total Unappropriated Earned Surplus End of Year (216)	45,285,910	43,572,267	41

Income Statement Account Details

A 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.
 A Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
 A If 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 provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	9,702,392		9,702,392	3
Total (Acct. 400)	9,702,392	0	9,702,392	4
Operation and Maintenance Expense (401-402)				5
Derived	4,908,436		4,908,436	6
Total (Acct. 401-402)	4,908,436	0	4,908,436	7
Depreciation Expense (403)				8
Derived	1,437,201		1,437,201	9
Total (Acct. 403)	1,437,201	0	1,437,201	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	1,299,403		1,299,403	15
Total (Acct. 408)	1,299,403	0	1,299,403	16
TOTAL UTILITY OPERATING INCOME	2,057,352	0	2,057,352	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	24,485	0	24,485	20
Total (Acct. 415-416)	24,485	0	24,485	21
Interest and Dividend Income (419)				22
INTEREST AND DIVIDENDS	15,082		15,082	23
Total (Acct. 419)	15,082	0	15,082	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water		0	0	26
Impact Fees - Water		0	0	27
Total (Acct. 421)	0	0	0	28
TOTAL OTHER INCOME	39,567	0	39,567	29
MISCELLANEOUS INCOME DEDUCTIONS				30
Miscellaneous Amortization (425)				31
Regulatory Liability (253) Amortization	(25,132)		(25,132)	32
Total (Acct. 425)	(25,132)	0	(25,132)	33
Other Income Deductions (426)				34
Depreciation Expense on Contributed Plant - Water		122,343	122,343	35
Total (Acct. 426)	0	122,343	122,343	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(25,132)	122,343	97,211	37
INTEREST CHARGES				38
Interest on Long-Term Debt (427)				39

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.
- ⚠ If 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 provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Derived	314,918		314,918	40
Total (Acct. 427)	314,918	0	314,918	41
Amortization of Premium on Debt--Cr. (429)				42
Bonds	35,869		35,869	43
Total (Acct. 429)	35,869	0	35,869	44
Interest on Debt to Municipality (430)				45
Derived	7,016		7,016	46
Total (Acct. 430)	7,016	0	7,016	47
Other Interest Expense (431)				48
Derived	0		0	49
Total (Acct. 431)	0	0	0	50
TOTAL INTEREST CHARGES	286,065	0	286,065	51
NET INCOME	1,835,986	(122,343)	1,713,643	52
EARNED SURPLUS				53
Unappropriated Earned Surplus (Beginning of Year) (216)				54
Derived	38,873,730	4,698,537	43,572,267	55
Total (Acct. 216)	38,873,730	4,698,537	43,572,267	56
Balance Transferred from Income (433)				57
Derived	1,835,986	(122,343)	1,713,643	58
Total (Acct. 433)	1,835,986	(122,343)	1,713,643	59
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	40,709,716	4,576,194	45,285,910	60

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)	200,788				200,788	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold					0	4
Payroll					0	5
Materials	176,303				176,303 *	6
Taxes					0	7
Total costs and expenses	176,303	0	0	0	176,303	8
Net Income (or loss)	24,485	0	0	0	24,485	9

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

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

Revenues received from the DNR Safe Drinking Water Loan program for the replacement of lead water service laterals. Expenses paid to plumbing contractors for the replacement of lead water service laterals. \$24,485.00 in expenses incurred in 2020 were reimbursed by the DNR in 2021, creating an increase in revenue over expense for the program.

Revenues Subject to Wisconsin Remainder Assessment

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

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	9,702,392				9,702,392	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	4,597				4,597	5
Revenues subject to Wisconsin Remainder Assessment	9,697,795	0	0	0	9,697,795	6

Distribution of Total Payroll

- Å Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- Å Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- Å 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.
- Å Provide additional information in the schedule footnotes when necessary.
- Å Please see the help guide for examples of how to break out shared costs.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,792,844		1,792,844	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	124,317		124,317	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	1,917,161	0	1,917,161	20

Full-Time Employees (FTE)

- ⌚ Use FTE numbers where FTE stands for Full-Time Employees or Full-Time Equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest hundredth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.
- ⌚ Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .35 for electric, .30 for water and .20 for sewer.

Industry (a)	FTE (b)	
Water	29.0	1
Electric		2
Gas		3
Sewer		4

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)	78,474,984	75,482,470	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	26,219,555	24,691,819	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	52,255,429	50,790,651	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)	668,414	688,824	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	668,414	688,824	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	0	0	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	8,295,071	8,989,597	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	1,338,904	1,616,628	23
Other Accounts Receivable (143)	267,259	74,492	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	353,514	401,114	26
Plant Materials and Operating Supplies (154)	223,046	277,191	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	28,385	76,495	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	1,402,233	1,038,866	34
Total Current and Accrued Assets	11,908,412	12,474,383	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)	769,762	411,147	42
Total Deferred Debits	769,762	411,147	43
TOTAL ASSETS AND OTHER DEBITS	65,602,017	64,365,005	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)	3,181,819	3,181,819	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	45,285,910	43,572,267	5
Total Proprietary Capital	48,467,729	46,754,086	6
LONG-TERM DEBT			7
Bonds (221)	12,490,131	13,524,996	8
Advances from Municipality (223)	134,042	152,173	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	12,624,173	13,677,169	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	140,030	79,749	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	1,197,485	1,215,296	17
Interest Accrued (237)	57,384	61,745	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	1,818,653	1,311,368	20
Total Current and Accrued Liabilities	3,213,552	2,668,158	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	185,094	220,963	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	407,262	400,240	25
Total Deferred Credits	592,356	621,203	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	704,207	644,389	31
Total Operating Reserves	704,207	644,389	32
TOTAL LIABILITIES AND OTHER CREDITS	65,602,017	64,365,005	33

Net Utility Plant

Å 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	75,482,470	0	0	0	2
	75,482,470	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	68,244,651				5
Utility Plant in Service - Contributed Plant (101.2)	6,395,941				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)	3,834,392				11
Total Utility Plant	78,474,984	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)	24,299,790				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,919,765				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	26,219,555	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	52,255,429	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):

- Å Report the amounts charged in the operating sections to Depreciation Expense (403).
- Å If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- Å 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.
- Å 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)	22,894,397	0	0	0	22,894,397	1
Credits during year						2
Charged Depreciation Expense (403)	1,437,201				1,437,201	3
Depreciation Expense on Meters Charged to Sewer	216,680				216,680	4
Salvage	0				0	5
Depreciation charged to equipment clearing	58,558				58,558	6
Total credits	1,712,439	0	0	0	1,712,439	7
Debits during year						8
Book Cost of Plant Retired	307,046				307,046	9
Cost of Removal	0				0	10
Total debits	307,046	0	0	0	307,046	11
Balance end of year (111.1)	24,299,790	0	0	0	24,299,790	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)	1,797,422	0	0	0	1,797,422	1
Credits during year						2
Charged Other Income Deductions (426)	122,343				122,343	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	122,343	0	0	0	122,343	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)	1,919,765	0	0	0	1,919,765	11

Net Nonutility Property (Accts. 121 & 122)

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

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

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

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

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

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

General Footnote

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

Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	223,046	277,191	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Material and Supplies	223,046	277,191	9

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
None				2
Total	0		0	3
Unamortized premium on debt (251)				4
Bond Premium	35,869	426	185,094	5
None				6
Total	35,869		185,094	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		3,181,819	1
Balance end of year		3,181,819	2

Bonds (Acct. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2004 SAFE DRINKING WATER LOAN	03/10/2004	05/01/2023	2.75%	413,650	1
2013 WATER UTILITY REVENUE BONDS	04/03/2013	05/01/2033	2.00%	2,015,000	2
2015 SAFE DRINKING WATER LOAN	05/13/2015	05/01/2035	1.65%	2,241,481	3
2016 WATER UTILITY REVENUE BONDS	04/20/2016	04/20/2025	1.64%	935,000	4
2018 WATER UTILITY REVENUE BONDS	05/01/2018	05/01/2033	4.00%	3,785,000	5
2020 WATER UTILITY BOND ANTICIPATION NOTE	05/18/2020	05/01/2024	1.25%	3,100,000	6
Total				12,490,131	7

Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					1
UNFUNDED PENSION	03/15/2008	03/15/2027	2.00%	134,042	2
Total for Account 223				134,042	3

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	1,215,296	1
Charged water department expense	1,299,403	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	33,506	5
Total accruals and other credits	1,332,909	6
County, state and local taxes	1,215,352	7
Social Security taxes	125,212	8
PSC Remainder Assessment	10,156	9
Gross Receipts Tax		10
Total payments and other debits	1,350,720	11
Balance end of year	1,197,485	12

Interest Accrued (Acct. 237)

Å Report below interest accrued on each utility obligation.

Å 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	838	63,258	63,725	371	2
2013 WATER UTILITY REVENUE BOND	10,854	13,196	14,106	9,944	3
2015 SAFE DRINKING WATER LOAN \$3,122,030	6,553	37,762	38,150	6,165	4
2016 WATER UTILITY REVENUE BONDS \$2,115,000	7,009	18,848	19,631	6,226	5
2018 WATER UTILITY REVENUE BONDS \$4,705,000	25,273	143,104	145,237	23,140	6
2020 WATER UTILITY BOND ANTICIP NOTE \$3,100,000	6,458	38,750	38,750	6,458	7
Subtotal Bonds (221)	56,985	314,918	319,599	52,304	8
Advances from Municipality (223)	0	0	0	0	9
UNFUNDED PENSION	4,760	7,016	6,696	5,080	10
Subtotal Advances from Municipality (223)	4,760	7,016	6,696	5,080	11
Other Long-Term Debt (224)	0	0	0	0	12
None				0	13
Subtotal Other Long-Term Debt (224)	0	0	0	0	14
Notes Payable (231)	0	0	0	0	15
None				0	16
Subtotal Notes Payable (231)	0	0	0	0	17
Customer Deposits (235)	0	0	0	0	18
None				0	19
Subtotal Customer Deposits (235)	0	0	0	0	20
Total	61,745	321,934	326,295	57,384	21

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Sinking Funds (125)	0	1
Bond Reserve Fund	668,414	2
Total (Acct. 125)	668,414	3
Cash and Working Funds (131)	0	4
Cash		5
Total (Acct. 131)	0	6
Temporary Cash Investments (136)	0	7
Temporary Cash Investments	8,295,071	8
Total (Acct. 136)	8,295,071	9
Customer Accounts Receivable (142)	0	10
Water	1,338,904	11
Total (Acct. 142)	1,338,904	12
Other Accounts Receivable (143)	0	13
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	267,259 *	15
Total (Acct. 143)	267,259	16
Receivables from Municipality (145)	0	17
Receivables for water main, laterals, and PFP	353,514 *	18
Total (Acct. 145)	353,514	19
Prepayments (165)	0	20
Prepayments	28,385	21
Total (Acct. 165)	28,385	22
Miscellaneous Current and Accrued Assets (174)	0	23
Deferred Outflow - Pension and OPEB	1,402,233	24
Total (Acct. 174)	1,402,233	25
Miscellaneous Deferred Debits (186)	0	26
Net Pension Asset	769,762	27
Total (Acct. 186)	769,762	28
Accounts Payable (232)	0	29
Accounts Payable	140,030	30
Total (Acct. 232)	140,030	31
Miscellaneous Current and Accrued Liabilities (242)	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.

Accrued Payroll	66,098	33
Deferred Inflow - Pension and OPEB	1,752,555	34
Total (Acct. 242)	1,818,653	35
Other Deferred Credits (253)	0	36
Regulatory Liability	50,222	37
Net Pension Liability	357,040	38
Total (Acct. 253)	407,262	39
Miscellaneous Operating Reserves (265)	0	40
Accrued Vacation & Sick Leave	704,207	41
Total (Acct. 265)	704,207	42

Balance Sheet Detail - Other Accounts

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

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

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

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

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

Return on Rate Base Computation

- Ä The data used in calculating rate base are averages.
- Ä 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.
- Ä 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.
- Ä 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)	68,160,801				68,160,801	2
Materials and Supplies	250,118				250,118	3
Less Average						4
Reserve for Depreciation (111.1)	23,597,093				23,597,093	5
Customer Advances for Construction					0	6
Regulatory Liability	62,788				62,788	7
Average Net Rate Base	44,751,038	0	0	0	44,751,038	8
Net Operating Income	2,057,352				2,057,352	9
Net Operating Income as a percent of Average Net Rate Base	4.60%	N/A	N/A	N/A	4.60%	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	75,354	0	0	0	75,354	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	25,132				25,132	5
Balance End of Year	50,222	0	0	0	50,222	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

Sheboygan Water Utility submitted a rate application to the Public Service Commission on 7/20/21 for an estimated increase of 7.17% to provide for a 4.9% rate of return. The rate increase is designed to include necessary costs for required infrastructure improvements and increasing operation and maintenance costs. A rate increase is expected to be implemented in early 2022.

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

Sheboygan Water Utility submitted a rate application to the Public Service Commission on 7/20/21 for an estimated increase of 7.17% to provide for a 4.9% rate of return. The rate increase is designed to include necessary costs for required infrastructure improvements and increasing operation and maintenance costs. A rate increase is expected to be implemented in early 2022.

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	9,540,076	8,526,929	2
Total Sales of Water	9,540,076	8,526,929	3
Other Operating Revenues			4
Forfeited Discounts (470)	52,946	33,181	5
Rents from Water Property (472)	28,624	25,414	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	80,746	109,665	8
Total Other Operating Revenues	162,316	168,260	9
Total Operating Revenues	9,702,392	8,695,189	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	8,990	8,980	12
Pumping Expenses (620-633)	753,398	715,736	13
Water Treatment Expenses (640-652)	1,166,744	1,132,143	14
Transmission and Distribution Expenses (660-678)	1,246,506	1,566,731	15
Customer Accounts Expenses (901-906)	264,655	257,777	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,468,143	1,354,120	18
Total Operation and Maintenance Expenses	4,908,436	5,035,487	19
Other Operating Expenses			20
Depreciation Expense (403)	1,437,201	1,509,380	21
Amortization Expense (404-407)			22
Taxes (408)	1,299,403	1,312,384	23
Total Other Operating Expenses	2,736,604	2,821,764	24
Total Operating Expenses	7,645,040	7,857,251	25
NET OPERATING INCOME	2,057,352	837,938	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 of pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- ⌘ Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).
- ⌘ Do not include meters or revenue billed under Schedule Am-1 (Additional Meter Rental Charge) in Account 461. Record revenues billed under Schedule Am-1 in Account 474.

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)	17,076	743,579	2,571,463	10
Commercial (461.2)	1,302	226,611	580,551	11
Industrial (461.3)	156	2,303,684	3,974,406	12
Public Authority (461.4)	123	49,703	125,008	13
Multifamily Residential (461.5)	296	124,441	299,574	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	18,953	3,448,018	7,551,002	16
Private Fire Protection Service (462)	281		126,139	17
Public Fire Protection Service (463)	19,109		920,579	18
Other Water Sales (465)				19
Sales for Resale (466)	2	688,836	942,356	20
Interdepartmental Sales (467)				21
Total Sales of Water	38,345	4,136,854	9,540,076	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	252,602	327,061	1
Sheboygan Falls Utilities	TAYLOR DR & HWY 23	436,234	615,295	2
Total		688,836	942,356	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)	920,579	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)	920,579	5
Forfeited Discounts (470)		6
Customer late payment charges	52,946	7
Total Forfeited Discounts (470)	52,946	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	28,624	10
Total Rents from Water Property (472)	28,624	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	80,746 *	16
Total Other Water Revenues (474)	80,746	17

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.

Revenue related to sewer only and sewer deduct charges, meter charges and tap charges.

Water Operation & Maintenance Expenses

- Ä Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- Ä 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)			0	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	0	7
Maintenance of Structures and Improvements (611)			0	0	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)		8,990	8,990	8,980	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	8,990	8,990	8,980	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)	36,774		36,774	36,373	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)		454,978	454,978	422,526	19
Pumping Labor and Expenses (624)			0	0	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)	5,642	66,963	72,605	104,209 *	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)	11,804		11,804	11,125	24
Maintenance of Structures and Improvements (631)	156,495	8,078	164,573	135,434 *	25
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)	1,449	11,215	12,664	6,069	27
Total Pumping Expenses	212,164	541,234	753,398	715,736	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)	31,561		31,561	33,266	30
Chemicals (641)		224,364	224,364	239,797	31
Operation Labor and Expenses (642)	479,163	336,768	815,931	767,948	32
Miscellaneous Expenses (643)	6,525	14,687	21,212	17,856	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)	42,651		42,651	57,476 *	36
Maintenance of Water Treatment Equipment (652)	9,649	21,376	31,025	15,800 *	37
Total Water Treatment Expenses	569,549	597,195	1,166,744	1,132,143	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)	43,936		43,936	40,017	40

Water Operation & Maintenance Expenses

- Ä Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- Ä 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)	
Storage Facilities Expenses (661)	8,849	15,295	24,144	22,559	41
Transmission and Distribution Lines Expenses (662)	69,320	30,259	99,579	139,526 *	42
Meter Expenses (663)	35,433	2,470	37,903	31,419	43
Customer Installations Expenses (664)	5,994	219,882	225,876	206,271	44
Miscellaneous Expenses (665)	102,831	27,167	129,998	141,297	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)	57,766	4,382	62,148	62,128	48
Maintenance of Distribution Reservoirs and Standpipes (672)	252	65,627	65,879	624,983 *	49
Maintenance of Transmission and Distribution Mains (673)	217,281	258,324	475,605	269,825 *	50
Maintenance of Services (675)	1,817	185	2,002	1,517	51
Maintenance of Meters (676)	24,108	6,850	30,958	22,408	52
Maintenance of Hydrants (677)	9,171	39,307	48,478	4,781 *	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	576,758	669,748	1,246,506	1,566,731	55
CUSTOMER ACCOUNTS EXPENSES					56
Supervision (901)	34,215		34,215	38,416	57
Meter Reading Expenses (902)	18,490	12,037	30,527	26,736	58
Customer Records and Collection Expenses (903)	132,865	62,451	195,316	190,315	59
Uncollectible Accounts (904)		4,597	4,597	2,310	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	0	62
Total Customer Accounts Expenses	185,570	79,085	264,655	257,777	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)	246,128		246,128	234,219	68
Office Supplies and Expenses (921)		16,899	16,899	25,390	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		82,376	82,376	35,393 *	71
Property Insurance (924)		45,074	45,074	46,587	72
Injuries and Damages (925)		48,471	48,471	42,459	73
Employee Pensions and Benefits (926)		942,157	942,157	905,203	74
Regulatory Commission Expenses (928)		28,558	28,558	14,679 *	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)	2,675	44,770	47,445	28,566 *	77
Rents (931)			0	0	78
Maintenance of General Plant (932)		11,035	11,035	21,624 *	79
Total Administrative and General Expenses	248,803	1,219,340	1,468,143	1,354,120	80

Water Operation & Maintenance Expenses

- Ä Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- Ä 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)	
TOTAL OPERATION AND MAINTENANCE EXPENSES	1,792,844	3,115,592	4,908,436	5,035,487	81

Water Operation & Maintenance Expenses

- Ä Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- Ä Class C and class D report all expenses in Other Expense (column c).

Water Operation & Maintenance Expenses (Page W-05)

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

Acct 626 - decrease in 2021 due to completion of a water system capacity study in 2020.
Acct 631 - increase in 2021 due to an increase in pumping structures maintenance at Park Avenue.
Acct 651 - decrease in 2021 due to emergency roof repairs at the water treatment plant in 2020.
Acct 652 - increase in 2021 due to replacement of UV bulbs in the water treatment plant.
Acct 662 - decrease in 2021 due to Covid leave allocated to home cost center and not to specific maintenance jobs.
Acct 672 - decrease in 2021 due to reservoir maintenance, painting of Georgia stand pipe.
Acct 673 - increase in 2021 due to resuming water main maintenance postponed from 2020 due to Covid.
Acct 677 - increase in 2021 due to resuming hydrant painting and maintenance postponed from 2020 due to Covid.
Acct 923 - increase in 2021 due to consulting fees for health insurance and IT security.
Acct 928 - increase in 2021 due to regulatory commission fees for review of a rate case.
Acct 930 - increase in 2021 due to payment for AWIA Risk and Resiliency work.
Acct 932 - decrease in 2021 due to remodel of office restrooms in 2020.

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	1,197,489	1,215,295	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	33,506	36,786	2
Net Property Tax Equivalent	1,163,983	1,178,509	3
Social Security	125,212	124,424	4
PSC Remainder Assessment	10,156	9,399	5
Town of Sheboygan Property Tax	52	52	6
Total Tax Expense	1,299,403	1,312,384	7

Water Property Tax Equivalent - Detail

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

COUNTY: SHEBOYGAN(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	5.894927
3. Local Tax Rate	mills	10.559321
4. School Tax Rate	mills	10.616277
5. Vocational School Tax Rate	mills	0.931413
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	28.001938
9. Less: State Credit	mills	1.791533
11. Net Tax Rate	mills	26.210405

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	10.559321
13. Combined School Tax Rate	mills	11.547690
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	22.107011
16. Total Tax Rate	mills	28.001938
17. Ratio of Local and School Tax to Total	dec.	0.789481
18. Total Tax Net of State Credit	mills	26.210405
19. Net Local and School Tax Rate	mills	20.692629
20. Utility Plant, Jan 1	\$	75,482,470
21. Materials & Supplies	\$	277,191
22. Subtotal	\$	75,759,661
23. Less: Plant Outside Limits	\$	2,204,368
24. Taxable Assets	\$	73,555,293
25. Assessment Ratio	dec.	0.786760
26. Assessed Value	\$	57,870,362
27. Net Local and School Tax Rate	mills	20.692629
28. Tax Equiv. Computed for Current Year	\$	1,197,489

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	75,482,470
2. Materials & Supplies	\$	277,191
3. Subtotal	\$	75,759,661
4. Less: Plant Outside Limits	\$	2,204,368
5. Taxable Assets	\$	73,555,293
6. Assessed Value	\$	57,870,362
7. Tax Equiv. Computed for Current Year	\$	1,197,489
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)	\$	1,197,489

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 \$50,000 (class AB) or \$25,000 (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.
- ⌘ The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- ⌘ [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	627,615				627,615	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	627,615	0	0	0	627,615	14
PUMPING PLANT						15
Land and Land Rights (320)	2,475				2,475	16
Structures and Improvements (321)	2,633,461	9,720			2,643,181	17
Other Power Production Equipment (323)	553,250				553,250	18
Electric Pumping Equipment (325)	2,511,858				2,511,858	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	653,951				653,951	21
Total Pumping Plant	6,354,995	9,720	0	0	6,364,715	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	13,330				13,330	24
Structures and Improvements (331)	4,994,111	111,256	37,919		5,067,448 *	25
Sand or Other Media Filtration Equipment (332)	6,207,255	60,957	169,781		6,098,431 *	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	1,688,611				1,688,611	28
Total Water Treatment Plant	12,903,307	172,213	207,700	0	12,867,820	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	359,433				359,433	31
Structures and Improvements (341)	828,736				828,736	32
Distribution Reservoirs and Standpipes (342)	6,672,505				6,672,505	33
Transmission and Distribution Mains (343)	30,505,561	61,066	9,252		30,557,375 *	34
Services (345)	0				0	35
Meters (346)	4,544,879	107,366	34,984		4,617,261 *	36

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.
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- ⌘ The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- ⌘ [PSC Uniform System of Accounts](#)

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)	
Hydrants (348)	2,404,528	37,329	12,270		2,429,587	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	45,315,642	205,761	56,506	0	45,464,897	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	588,199				588,199	42
Office Furniture and Equipment (391)	77,615				77,615	43
Computer Equipment (391.1)	235,068	17,379	20,629		231,818	44
Transportation Equipment (392)	561,109				561,109	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	279,310	2,072	2,082		279,300	47
Laboratory Equipment (395)	31,709				31,709	48
Power Operated Equipment (396)	463,874				463,874	49
Communication Equipment (397)	60,501		129		60,372	50
SCADA Equipment (397.1)	578,008	67,600	20,000		625,608 *	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	2,875,393	87,051	42,840	0	2,919,604	53
Total utility plant in service directly assignable	68,076,952	474,745	307,046	0	68,244,651	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	68,076,952	474,745	307,046	0	68,244,651	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 \$50,000 (class AB) or \$25,000 (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.
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- ⌘ [PSC Uniform System of Accounts](#)

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

Additions for one or more accounts exceed \$50,000, please explain. If applicable, provide construction authorization and PSC docket number.

Acct 331 - additions include shoreline revetment and rehabilitation along the plant and plant roof replacement.

Acct 332 - additions include replacement of shafts, paddles and bearings for west basin flocculation and replacement of filter plant turbidity unit.

Acct 343 - additions include water main replacement at several locations in the City of Sheboygan.

Acct 346 - additions include meter replacements and addition of radio read units at several locations in the City of Sheboygan.

Acct 397 - additions include SCADA replacements in the chemical and backwash panels.

Retirements for one or more accounts exceed \$50,000, please explain.

Acct 332 - retirements include two 2002 turbidimeters, one 2010 filter PID, one 2013 filter turbidimeter, and one 2010 sludge control panel.

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 \$50,000 (class AB) or \$25,000 (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.
- ⌘ The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- ⌘ [PSC Uniform System of Accounts](#)

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

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 \$50,000 (class AB) or \$25,000 (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.
- ⌘ The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- ⌘ [PSC Uniform System of Accounts](#)

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)	
Hydrants (348)	397,536				397,536	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	5,801,719	0	0	0	5,801,719	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	0	0	0	0	0	53
Total utility plant in service directly assignable	6,395,941	0	0	0	6,395,941	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	6,395,941	0	0	0	6,395,941	56

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

Å 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.
 Å If more than one depreciation rate is used, report the average rate in column (c).
 Å 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)	464,565	1.70%	10,669				2	475,236 *	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	464,565		10,669	0	0	0	2	475,236	8
PUMPING PLANT									9
Structures and Improvements (321)	1,010,003	3.20%	84,426					1,094,429	10
Other Power Production Equipment (323)	177,544	4.40%	24,343					201,887	11
Electric Pumping Equipment (325)	1,726,760	4.40%	110,523					1,837,283	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	653,951	4.40%						653,951	14
Total Pumping Plant	3,568,258		219,292	0	0	0	0	3,787,550	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	2,407,955	3.20%	160,985	37,919				2,531,021	17
Sand or Other Media Filtration Equipment (332)	2,824,988	3.30%	203,044	169,781				2,858,251	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	487,420	6.00%	101,317					588,737	20
Total Water Treatment Plant	5,720,363		465,346	207,700	0	0	0	5,978,009	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	569,537	3.20%	26,520					596,057	23
Distribution Reservoirs and Standpipes (342)	1,719,364	1.90%	126,778					1,846,142	24
Transmission and Distribution Mains (343)	5,733,212	1.30%	379,298	9,252				6,103,258	25
Services (345)	0							0	26
Meters (346)	2,347,400	5.50%	251,959	34,984				2,564,375	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)	652,961	2.20%	49,074	12,270				689,765	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	11,022,474		833,629	56,506	0	0	0	11,799,597	30
GENERAL PLANT									31
Structures and Improvements (390)	340,443	2.90%	16,768				(2)	357,209 *	32
Office Furniture and Equipment (391)	24,376	5.80%	4,502					28,878	33
Computer Equipment (391.1)	199,741	26.70%	18,630	20,629			(2)	197,740 *	34
Transportation Equipment (392)	534,768	13.30%	26,341					561,109	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	212,614	5.80%	16,200	2,082				226,732	37
Laboratory Equipment (395)	19,946	5.80%	1,839					21,785	38
Power Operated Equipment (396)	223,547	7.50%	34,791					258,338	39
Communication Equipment (397)	42,376	15.00%	9,066	129			(1)	51,312 *	40
SCADA Equipment (397.1)	520,926	9.20%	55,366	20,000				556,292	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	2,118,737		183,503	42,840	0	0	(5)	2,259,395	43
Total accum. prov. directly assignable	22,894,397		1,712,439	307,046	0	0	(3)	24,299,787	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	22,894,397		1,712,439	307,046	0	0	(3)	24,299,787	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.

Minor adjustments made to correct balances due to rounding.

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)	33,474	3.20%	9,563					43,037	17
Sand or Other Media Filtration Equipment (332)	94,220	3.30%						94,220	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	64,852	6.00%	12,068					76,920	20
Total Water Treatment Plant	192,546		21,631	0	0	0	0	214,177	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	0							0	24
Transmission and Distribution Mains (343)	1,376,187	1.30%	87,866					1,464,053	25
Services (345)	0							0	26
Meters (346)	0							0	27

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

Å 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.
 Å If more than one depreciation rate is used, report the average rate in column (c).
 Å 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)	228,689	2.00%	12,846					241,535	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	1,604,876		100,712	0	0	0	0	1,705,588	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	1,797,422		122,343	0	0	0	0	1,919,765	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	1,797,422		122,343	0	0	0	0	1,919,765	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 72in diameter in the 72in category.

Pipe Size (a)	Feet of Main											Total (m)	
	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)	2021-2030 (l)		
1.000					204							204	1
1.250		185	203									388	2
1.500				140	45							185	3
2.000		85										85	4
3.000		250										250	5
4.000	2,270	16,936	2,679	348	650	1,706				83	18	24,690	6
6.000	54,105	72,585	115,724	79,851	80,197	25,786	4,566	7,252	401	1,362	155	441,984	7
8.000	10,747	14,946	16,482	8,826	17,290	25,028	34,104	34,059	8,242	7,400	192	177,316	8
10.000	6,888	7,316	6,369	9,941	7,067	532	398			4	28	38,543	9
12.000	12,020	19,382	19,007	23,511	26,058	26,284	40,773	26,947	20,003	21,558	3,130	238,673	10
14.000			5,639									5,639	11
16.000	6,351	8,852	3,110	6,226	3,579	6,070	5,814	11,190	11,185	17,549		79,926	12
18.000	470					2,658						3,128	13
20.000		9,058		3,778				2,905	2,512	15,222		33,475	14
24.000						8,466		5,468	9,404	4,267		27,605	15
30.000			8,971		7,263	1,191			5,582			23,007	16
36.000							678					678	17
Total	92,851	149,595	178,184	132,621	142,353	97,721	86,333	87,821	57,329	67,445	3,523	1,095,776	18

Describe source of information used to develop data:
Electronic database using mapping software and systems.

Sources of Water Supply - Statistics

- ⌘ For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- ⌘ For Finished Water Pumped, use metered volume of water pumped, adjusted for known meter errors. Describe known meter errors in Notes Section.
- ⌘ If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

Month (a)	Sources of Water Supply (000's gal)						Total Gallons	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		Entering Distribution	
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	System (h)	
January		356,125		329,758			329,758	1
February		329,799		357,533			357,533	2
March		368,518		368,300			368,300	3
April		348,902		344,733			344,733	4
May		357,138		351,002			351,002	5
June		418,595		419,571			419,571	6
July		422,275		422,264			422,264	7
August		449,424		447,941			447,941	8
September		409,005		405,178			405,178	9
October		396,709		391,698			391,698	10
November		351,585		344,495			344,495	11
December		347,996		340,174			340,174	12
TOTAL	0	4,556,071	0	4,522,647	0	0	4,522,647	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		1
Finished Water pumped or purchased (000s)	4,522,647	2
Less: Gallons (000s) sold to wholesale customers (exported water)	688,836	3
Subtotal: Net gallons (000s) entering distribution system	3,833,811	4
Less: Gallons (000s) sold to retail customers (billed, metered)	3448018	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	385,793	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	15,024	10
Subtotal: Unbilled Authorized Consumption	15,024	11
Total Water Loss	370,769	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	1000	14
Gallons (000s) estimated due to data and billing errors	9584	15
Gallons (000s) estimated due to customer meter under-registration	2,000	16
Subtotal Apparent Losses	12,584	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	25,944	18
Gallons (000s) estimated due to unreported and background leakage	332,241	19
Subtotal Real Losses (leakage)	358,185	20
Non-Revenue Water as percentage of net water supplied	10%	21
Total Water Loss as percentage of net water supplied	10%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	17,207	24
Date of maximum	07/26/2021	25
Cause of maximum		26
Seasonal demand / usage increase		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	6,977	28
Date of minimum	12/25/2021	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	6,374,900	30
If water is purchased:		31
Vendor Name		32
Point of Delivery		33
Source of purchased water		34
Vendor Name (2)		35
Point of Delivery (2)		36
Source of purchased water (2)		37
Vendor Name (3)		38
Point of Delivery (3)		39
Source of purchased water (3)		40
Number of main breaks repaired this year	27	41
Number of service breaks repaired this year	20	42
Does the utility have an asset management plan?	Yes	43

Sources of Water Supply - Well Information

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

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

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

Identification (a)	Location (b)	Pump						Pump Motor or Standby Engine				
		DNR Well Id (c)	Primary Purpose (d)	Primary Destinatio n (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse- power (l)	
EE #1	4200 COUNTY RD OK		Booster	Distribution	2008	Centrifugal	350	2008	350	Electric	20	1
ERIE #1	4024 ERIE AVE		Booster	Distribution	2007	Centrifugal	4,200	2007	4000	Electric	200	2
ERIE #2	4024 ERIE AVE		Booster	Distribution	2007	Centrifugal	4,200	2007	4000	Electric	200	3
ERIE #3	4024 ERIE AVE		Booster	Distribution	2007	Centrifugal	4,200	2007	4000	Electric	200	4
ERIE GENERATOR	4024 ERIE AVE		Standby	Distribution	2007	Other	8,400	2007	8400	Natural Gas	500	5
GEORGIA #3	2935 GEORGIA AVE		Booster	Distribution	1971	Vertical Turbine	1,040	1971	1000	Electric	30	6
GEORGIA #4	2935 GEORGIA		Booster	Distribution	2000	Centrifugal	2,600	2008	2400	Electric	125	7
GEORGIA #5	2935 GEORGIA AVE		Booster	Distribution	2008	Centrifugal	5,000	2008	4800	Electric	200	8
GEORGIA #6	2935 GEORGIA AVE		Booster	Distribution	2019	Centrifugal	5,000	2019	4800	Electric	150	9
GEORGIA GENERATOR	2935 GEORGIA AVE		Standby	Distribution	2019	Other	5,000	2019	5000	Natural Gas	636	10
HIGH LIFT #1	72A PARK AVE HIGH LIFT		Primary	Distribution	1990	Centrifugal	10,069	1990	9999	Electric	700	11
HIGH LIFT #2	72A PARK AVE		Primary	Distribution	1937	Centrifugal	6,380	2005	5486	Electric	400	12
HIGH LIFT #3	72A PARK AVE HIGH LIFT		Primary	Distribution	1951	Centrifugal	6,800	2013	6180	Electric	350	13
HIGH LIFT #3 GAS	72A PARK AVE HIGH LIFT		Standby	Distribution	1951	Centrifugal	6,800	1990	6180	Natural Gas	400	14
HIGH LIFT #4	72A PARK AVE HIGH LIFT		Primary	Distribution	1990	Centrifugal	10,069	2004	9999	Electric	700	15
HIGH LIFT #4 GAS	72A PARK AVE		Standby	Distribution	1990	Centrifugal	10,069	1990	9999	Natural Gas	700	16
HIGH LIFT #5	72A PARK AVE HIGH LIFT		Primary	Distribution	1972	Centrifugal	10,000	2003	8900	Electric	700	17
LOW LIFT #6	72A PARK AVE LOW LIFT		Primary	Treatment	1980	Centrifugal	5,556	1992	5000	Electric	150	18
LOW LIFT #7	72A PARK AVE LOW LIFT		Standby	Treatment	1931	Centrifugal	8,400	1991	8000	Natural Gas	200	19
LOW LIFT #9	72A PARK AVE LOW LIFT		Primary	Treatment	1959	Centrifugal	9,000	2004	8700	Electric	150	20
LOWLIFT #8	72A PARK AVE LOW LIFT		Primary	Treatment	1991	Centrifugal	13,200	1991	9999	Electric	200	21

Pumping & Power Equipment

Identification (a)	Location (b)	DNR Well Id (c)	Pump					Pump Motor or Standby Engine				
			Primary Purpose (d)	Primary Destinatio n (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse- power (l)	
PLANT GENERATOR	72A PARK AVE		Standby	Treatment	1991	Other	9,000	1991	9000	Natural Gas	375	22
WASH PUMP #10	72A PARK AVE WASH PUMP		Primary	Treatment	1959	Centrifugal	5,200	1959	5200	Electric	100	23
WASH PUMP 2 #11	72A PARK AVE WASH PUMP		Standby	Treatment	2013	Centrifugal	8,000	2013	8000	Electric	200	24
WILGUS #1	3169 WILGUS AVE		Booster	Distribution	1986	Centrifugal	250	1986	250	Electric	7	25
WILGUS #2	3169 WILGUS AVE		Booster	Distribution	1986	Centrifugal	650	2006	250	Electric	20	26
WILGUS #2 GAS	3169 WILGUS AVE		Standby	Distribution	1986	Centrifugal	650	2011	250	Natural Gas	30	27
WILGUS #3	3169 WILGUS AVE		Booster	Distribution	1986	Centrifugal	1,500	2011	650	Electric	60	28

Reservoirs, Standpipes and Elevated Tanks

Ä 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
Horizon Drive Tower	6	2019	Elevated Tank	Steel	120	600,000	5
TAYLOR	3	1933	Elevated Tank	Steel	54	4,000,000	6

Water Treatment Plant

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

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
EE TOWER	1989	500000	x Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	x Flocculation/Sedimentation x Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	CENTRAL FACILITIES	1
ERIE AVE TWIN TANKS	2007	6000000	x Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	x Flocculation/Sedimentation x Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	CENTRAL FACILITIES	2
GEORGIA AVE STANDPIPE	1959	2000000	x Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	x Flocculation/Sedimentation x Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	CENTRAL FACILITIES	3
HORIZON TOWER	2019	600000	x Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	x Flocculation/Sedimentation x Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	CENTRAL FACILITIES	4

Water Treatment Plant

- Å Provide a generic description for (a). Do not give specific address of location.
- Å Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
- Å 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)
TAYLOR	1933	4000000	x Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	x Flocculation/Sedimentation x Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	CENTRAL FACILITIES	5

Water Mains

- Å Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Å Explain all reported adjustments as a schedule footnote.
- Å For main additions reported in column (e), as a schedule footnote:
- Û Explain how the additions were funded.
 - Û Also report the amount assessed and the feet of main recorded under this method.
 - Û If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- Å Report all pipe larger than 72in diameter in the 72in category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
Other Metal	Distribution	1	204				204	1
Other Metal	Distribution	1 1/4	388				388	2
Other Metal	Distribution	1 1/2	185				185	3
Other Plastic	Distribution	2	85				85	4
Other Metal	Distribution	3	250				250	5
Other Metal	Distribution	4	24,679		86		24,593	6
PVC	Distribution	4	58	19			77	7
Other Metal	Distribution	6	444,486	155	3,122		441,519	8
PVC	Distribution	6	242				242	9
Other Metal	Distribution	8	172,305		24		172,281	10
PVC	Distribution	8	1,291	192			1,483	11
Other Metal	Distribution	10	38,628		113		38,515	12
PVC	Distribution	10		28			28	13
Other Metal	Distribution	12	216,902	14	141		216,775	14
PVC	Distribution	12	8,295	3,115			11,410	15
Other Metal	Distribution	14	5,639				5,639	16
Other Metal	Distribution	16	77,049				77,049	17
PVC	Distribution	16	44				44	18
Other Metal	Distribution	18	3,128				3,128	19
Concrete	Transmission	20	3,430				3,430	20
Other Metal	Distribution	20	29,069				29,069	21
Other Metal	Distribution	24	5,389				5,389	22
Other Metal	Transmission	24	22,216				22,216	23
Other Metal	Distribution	30	9,772				9,772	24
Other Metal	Transmission	30	12,605				12,605	25
Other Metal	Transmission	36	678				678	26
Total Within Municipality			1,077,017	3,523	3,486		1,077,054	27
Other Metal	Distribution	6	210				210	28
Other Metal	Distribution	8	3,552				3,552	29
Other Metal	Distribution	12	10,471				10,471	30
Other Metal	Distribution	16	2,833				2,833	31
PVC	Distribution	20	976				976	32
Other Metal	Transmission	30	680				680	33
Total Outside Municipality			18,722				18,722	34

Water Mains

- Å Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Å Explain all reported adjustments as a schedule footnote.
- Å For main additions reported in column (e), as a schedule footnote:
- Û Explain how the additions were funded.
 - Û Also report the amount assessed and the feet of main recorded under this method.
 - Û If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- Å Report all pipe larger than 72in diameter in the 72in 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)			
Total Utility			1,095,739	3,523	3,486		1,095,776	35

Water Mains

- Å Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Å Explain all reported adjustments as a schedule footnote.
- Å For main additions reported in column (e), as a schedule footnote:
 - Û Explain how the additions were funded.
 - Û Also report the amount assessed and the feet of main recorded under this method.
 - Û If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- Å Report all pipe larger than 72in diameter in the 72in category.

Water Mains (Page W-21)

Added During Year total is greater than zero, please explain financing following the criteria listed in the schedule headnotes.

Water mains added during 2021 were financed by regular water revenues; new properties within city limits are assessed on street frontage at the rate stated in municipal code; properties outside city limits are assessed on street frontage at the rate stated in municipal code and deferred to the city for payment.

General Footnote

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

Utility-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
Ductile Iron, Lined (late 1960's to present)	0.500	6			4	10		1
Galvanized	0.500	542		1	(26)	515		2
Lead	0.500	22			13	35		3
Copper	0.500	400			165	565		4
Other Plastic	0.500	76			35	111		5
Unlined Cast Iron (pre-early 1950's)	0.500	30			13	43		6
PVC	0.500				4	4		7
Unknown - May Contain Lead	0.500	1,958			(158)	1,800		8
Ductile Iron, Lined (late 1960's to present)	0.625	2			1	3		9
Galvanized	0.625	1			8	9		10
Lead	0.625	4,477		83	41	4,435		11
Copper	0.625				50	50		12
Other Plastic	0.625				38	38		13
Unknown - May Contain Lead	0.625	114			2	116		14
Ductile Iron, Lined (late 1960's to present)	0.750	22			25	47		15
Copper	0.750	6,623			86	6,709		16
Other Plastic	0.750	75			7	82		17
Unlined Cast Iron (pre-early 1950's)	0.750	10				10		18
Unknown - May Contain Lead	0.750	2,229			(174)	2,055		19
Ductile Iron, Lined (late 1960's to present)	1.000	14				14		20
Copper	1.000	1,660	4		(12)	1,652		21
Other Plastic	1.000	130	80		(104)	106		22
Unlined Cast Iron (pre-early 1950's)	1.000	4			1	5		23
Unknown - May Contain Lead	1.000	193			(18)	175		24
Ductile Iron, Lined (late 1960's to present)	1.250	1			(1)	0		25
Ductile Iron, Lined (late 1960's to present)	1.500	13			(1)	12		26
Other Plastic	1.500	116				116		27
Unknown - May Contain Lead	1.500	5			(4)	1		28

Utility-Owned Water Service Lines

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

Ductile Iron, Lined (late 1960's to present)	2.000	12		1	13	29	
Copper	2.000	1		(1)	0	30	
Other Plastic	2.000	4		(1)	3	31	
Unlined Cast Iron (pre-early 1950's)	2.000	2			2	32	
Unknown - May Contain Lead	2.000	37		(24)	13	33	
Ductile Iron, Lined (late 1960's to present)	2.500	1			1	34	
Ductile Iron, Lined (late 1960's to present)	3.000	5		(3)	2	35	
Lined Cast Iron (mide-1950's to early 1970)	3.000	3			3	36	
PVC	3.000	3		(2)	1	37	
Unknown - May Contain Lead	3.000	5		(5)	0	38	
Ductile Iron, Lined (late 1960's to present)	4.000	29		(11)	18	39	
Unlined Cast Iron (pre-early 1950's)	4.000	33		(7)	26	40	
Unknown - Does Not Contain Lead	4.000	10		(6)	4	41	
Ductile Iron, Lined (late 1960's to present)	6.000	32		(9)	23	42	
Unlined Cast Iron (pre-early 1950's)	6.000	19			19	43	
PVC	6.000	2			2	44	
Unknown - Does Not Contain Lead	6.000	32		(4)	28	45	
Ductile Iron, Lined (late 1960's to present)	8.000	64		(13)	51	46	
Unlined Cast Iron (pre-early 1950's)	8.000	25		1	26	47	
PVC	8.000	9			9	48	
Ductile Iron, Lined (late 1960's to present)	10.000	1			1	49	
Unlined Cast Iron (pre-early 1950's)	10.000	4			4	50	
Copper	12.000	1			1	51	
Unlined Cast Iron (pre-early 1950's)	12.000	4			4	52	
Unlined Cast Iron (pre-early 1950's)	30.000	1			1	53	
Utility Total		19,062	84	84	(89)	18,973	54

Utility-Owned Water Service Lines

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

Utility-Owned Water Service Lines (Page W-22)

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

The Sheboygan Water Utility does not own any portion of water service lines in the City of Sheboygan. Water service lines from the water main to the meter setting are owned by property owners. Water service lines are not recorded as plant or assets on the utility's financial statements.

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

Lead water service lines added in 2021 from the water main to the curb stop were financed by Sheboygan Water Utility Lead Water Service Replacement Program using a combination of 50% grant up to \$2,500 and zero interest loans. The amount remaining after the grant may also be paid in full, or in part, by the property owner.

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

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

General Footnote

Water service laterals counted for this report were obtained using utility records, plumber's records, and electronic databases. Because the utility does not own any portion of the lateral, there are a number of them where the material and/or diameter are unknown at this time. As of the date of this report, unknown total 4,209.

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

The Sheboygan Water Utility does not own any portion of water service lines in the City of Sheboygan. Water service lines from the water main to the meter setting are owned by property owners. Water service lines are not recorded as plant or assets on the utility's financial statements.

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

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

Meters

- A Include in Columns (b-f) meters in stock as well as those in service.
 A 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.
 A Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
 A Totals by size in Column (f) should equal same size totals in Column (s).
 A Explain all reported adjustments as schedule footnote.
 A 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)	Additional Meters (q)	In Stock (r)	Total (s)	
3/4	18,853	1,104	851	30	19,136	734	17,044	902	57	17	109					47	960	19,136	1
1	383	20	1		402	7	54	225	27	28	37					9	22	402	2
1 1/2	242		1		241	21	5	83	14	27	79					7	26	241	* 3
2	237		3		234	50		74	32	38	55					9	26	234	* 4
3	55	10	7		58	26		20	7	10	16						5	58	* 5
4	20		0		20	8		3	9	2	1						5	20	* 6
6	8		0		8	7			7				1					8	* 7
8	5		0		5	4			3				1				1	5	* 8
10	2		0		2	2							2					2	9
Total	19,805	1,134	863	30	20,106	859	17,103	1,307	156	122	297		4			72	1,045	20,106	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 - inside the premises or remote register (# of meter: 860)

☒ Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 18201)

Advanced Metering Infrastructure (AMI) - fixed network

Other

Meters

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

Meters (Page W-23)

Adjustments are nonzero for one or more meter sizes, please explain.

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

Wisconsin Administrative Code requires that meters 1 1/2 and 2 inches be tested or replaced every 4 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

Remaining untested meters are less than 4 years old or were tested within the prior 4 year period.

Wisconsin Administrative Code requires that meters 3 and 4 inches be tested or replaced every 2 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

Remaining untested meters are less than 2 years old or were tested within the prior 2 year period.

Wisconsin Administrative Code requires that meters 6 inches and larger be tested or replaced every year. You did not meet these requirements. Please explain your program for testing and replacing meters.

One 8"meter remains new and in inventory. One 6"meter was not tested due to meter setting repairs needed. Will be tested in 2022.

Hydrants and Distribution System Valves

- Å Distinguish between fire and flushing hydrants by lead size.
 Û Fire hydrants normally have a lead size of 6 inches or greater.
 Û Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
 Å Explain all reported adjustments in the schedule footnotes.
 Å Report fire hydrants as within or outside the municipal boundaries.
 Å Number of hydrants operated during year means: opened and water withdrawn.
 Å Number of distribution valves operated during year means: fully opened and closed (exercised).

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	47				47	1
Fire - Within Municipality	2,022	30	21		2,031	2
Total Fire Hydrants	2,069	30	21	0	2,078	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	1,071
Number of Distribution System Valves end of year	3,294
Number of Distribution Valves operated during Year	668

List of All Station and Wholesale Meters

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

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	>= 24-inch	High Lift (east)	Magnetic	11/03/2020	1
Station Meter	>= 24-inch	High Lift (west)	Magnetic	11/03/2020	2
Station Meter	>= 24-inch	Low Lift (east/west)	Magnetic	11/03/2020	3
Station Meter	>= 24-inch	Low Lift (south)	Magnetic	11/03/2020	4
Wholesale Meter	6	Kohler South 3925 Washington	Turbine	12/09/2021	5
Wholesale Meter	8	Kohler 3400 Union Ave	Turbine	04/14/2022	* 6
Wholesale Meter	10	Kohler North 3207 Erie Ave	Magnetic	12/13/2021	7
Wholesale Meter	10	Sheboygan Falls 927 N Taylor	Turbine	12/13/2021	8

List of All Station and Wholesale Meters

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

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

Wisconsin Administrative Code requires that station meters be tested for accuracy at least once every 2 years. The Utility did not meet these requirements. Please explain the Utility's program for testing and replacing meters.

All meters are in compliance. The 8" wholesale turbine meter was not able to be tested in 2021 and was tested on 4/14/22.

Water Conservation Programs

- Ä 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. Do not include leak detection, other water loss program costs.
- Ä 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)	
Kohler (Village)	1	1
Sheboygan (City) **	18,949	2
Sheboygan Falls (City)	1	3
Sheboygan Falls (Town)	2	4
Total - Sheboygan County	18,953	5
Total - Customers Served	18,953	6
Total - Outside Muni Boundary	4	7
Total - Within Muni Boundary **	18,949	8

** = Within municipal boundary

Privately-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Customer Owned Service Laterals Not in Use at End of Year (i)	Replaced During Year Using Financial Assistance from Utility (h)	
Galvanized	0.500	749		1	(2)	746			1
Lead	0.500	334			43	377			2
Copper	0.500	385			205	590			3
Other Plastic	0.500	37			35	72			4
Unknown - May Contain Lead	0.500	1,432			(218)	1,214			5
Galvanized	0.625	1			3	4			6
Lead	0.625	4,688		71	102	4,719			7
Copper	0.625	1			49	50			8
Other Plastic	0.625				46	46			9
Unknown - May Contain Lead	0.625	122			(90)	32			10
Galvanized	0.750	26			8	34			11
Lead	0.750	323		1	25	347			12
Copper	0.750	6,723			439	7,162			13
Other Plastic	0.750	140			13	153			14
Unknown - May Contain Lead	0.750	2,086			(539)	1,547			15
Copper	1.000	1,185	3		(1)	1,187			16
Other Plastic	1.000	152	70		(84)	138			17
Unknown - May Contain Lead	1.000	192			(11)	181			18
Unknown - May Contain Lead	1.250	1			(1)	0			19
Other Plastic	1.500	107			(3)	104			20
Unknown - May Contain Lead	1.500	23			(4)	19			21
Galvanized	2.000	1			(1)	0			22
Copper	2.000	1			1	2			23
Other Plastic	2.000	1			2	3			24
Unknown - May Contain Lead	2.000	53			(32)	21			25
Ductile Iron, Lined (late 1960's to present)	2.500	1			(1)	0			26
Unknown - May Contain Lead	3.000	3			2	5			27
Unknown - Does Not Contain Lead	4.000	93			(45)	48			28
Other Plastic	6.000	1			(1)	0			29
Unknown - Does Not Contain Lead	6.000	86			(14)	72			30
Ductile Iron, Lined (late 1960's to present)	8.000	93			(8)	85			31
Copper	8.000	7			(7)	0			32
PVC	8.000	2				2			33

Privately-Owned Water Service Lines

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

Ductile Iron, Lined (late 1960's to present)	10.000	4				4		34
Unlined Cast Iron (pre-early 1950's)	10.000	1				1		35
PVC	10.000	2				2		36
Unlined Cast Iron (pre-early 1950's)	12.000	5				5		37
Unlined Cast Iron (pre-early 1950's)	30.000	1				1		38
Utility Total		19,062	73	73	(89)	18,973		39

Privately-Owned Water Service Lines

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

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

General Footnote

The Sheboygan Water Utility does not own any portion of water service laterals in the City of Sheboygan. Property owners own the full length of water service laterals from the water main to the meter setting. Replacement of water service laterals that are not lead or galvanized are paid for by the property owner. Water service laterals that are lead or galvanized are funded by Sheboygan Water Utility Lead Water Service Lateral Replacement Program through a combination of 50% grant up to \$2,500 and zero interest loans.

Utility staff are working to identify water service lateral material and diameter. Since Sheboygan Water Utility does not own any portion of the water service lateral, identification is challenging and will take several years. Adjustments are the result of on-going research and updating utility records as materials and diameter are identified through various methods.

Water service laterals counted for this report were obtained using utility records, plumber's records, and electronic databases. Because the utility does not own any portion of the lateral, there are a number of them where the material and/or diameter are unknown at this time. As of the date of this report, unknown total 3,139.

Water Residential Customer Data – Disconnection, Arrears, and Tax Roll

- Ä For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- Ä For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- Ä For residential arrears, include billed amounts past due and unpaid.
- Ä For tax roll customers, report number of residential customers transferred to the tax roll as required by Wis. Stat. Ä 66.0809.
- Ä For tax roll arrears, report dollar amount of residential arrears transferred to the tax roll as required by Wis. Stat. Ä 66.0809.

Description (a)	Amount (b)
Disconnections	
1. Total number of disconnection notices sent to residential customers for non-payment during the year	674
2. Total number of residential disconnections of service performed for non-payment during the year	79
Arrears	
1. Total number of residential customers with arrears as of December 31	2,152
2. Total dollar amount of residential customer arrears as of December 31	96,927
Tax Roll	
1. Total number of residential customers with arrears placed on the tax roll	3,808
2. Total dollar amount of residential arrears placed on the tax roll	273,398
Footnotes	No