



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

SHEBOYGAN WATER UTILITY

72 PARK AVE
SHEBOYGAN, WI 53081-2958

For the Year Ended: DECEMBER 31, 2022

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

Violations of the provisions of the Wisconsin Public Service Commission Act, Chapter 196, Wisconsin Statutes, which require a utility to file an annual report, constitute a violation of the provisions of the Wisconsin Public Service Commission Act, Chapter 196, Wisconsin Statutes. 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: 04/26/2023

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, Senior 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: **4/19/2023**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: LISA M. GOTTSACKER, CPA

Title: Senior Accountant

Mailing Address: 72 Park Avenue
Sheboygan, WI 53081

Phone: (920) 459-3804

Email Address: lgottsacker@sheboyganwater.org

Accounting firm or consultant preparing this report (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

Name and title of utility General Manager (or equivalent)

Name: JOE TRUEBLOOD, 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: 1530 S. 12th Street
Sheboygan, WI 53081

Phone: (920) 458-4351

Email Address: gvandekreeke@vdk.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: 04/19/2023

Period covered by most recent audit: 12/31/2022

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

- g 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.
- g 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.
- g 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	34.00	3.00	4.00	1
Women	8.00	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)	10,461,270	9,702,392	2
``CdYfUjbl` '9I dYbgYg.			3
Operation and Maintenance Expense (401-402)	4,690,638	4,908,436	4
Depreciation Expense (403)	1,457,161	1,437,201	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,183,524	1,299,403	7
``HcHJ`CdYfUjbl` '9I dYbgYg	7,331,323	7,645,040	8
``BYhCdYfUjbl` `bWta Y	3,129,947	2,057,352	9
Income from Utility Plant Leased to Others (412-413)			10
``I HJ`ImCdYfUjbl` `bWta Y	3,129,947	2,057,352	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	24,485	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	52,032	15,082	16
Miscellaneous Nonoperating Income (421)	4,524,187	0	17
``HcHJ`CH Yf`bWta Y	4,576,219	39,567	18
``HcHJ`bWta Y	7,706,166	2,096,919	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(25,134)	(25,132)	21
Other Income Deductions (426)	122,346	122,343	22
``HcHJ`A JgW`UbYci g`bWta Y8 YXi Wjcbg	97,212	97,211	23
``bWta Y6 YZfY`bHfYgh7\ Uf[Yg	7,608,954	1,999,708	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	428,307	314,918	26
Amortization of Debt Discount and Expense (428)	3,814		27
Amortization of Premium on Debt--Cr. (429)	18,851	35,869	28
Interest on Debt to Municipality (430)	7,143	7,016	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
``HcHJ`bHfYgh7\ Uf[Yg	420,413	286,065	32
``BYh`bWta Y	7,188,541	1,713,643	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	45,285,910	43,572,267	35
Balance Transferred from Income (433)	7,188,541	1,713,643	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
``HcHJ`I bUddfcdfJUH`X`9UfbYX`Gi fd`i g`9bX`cZMYUf`fE%`L	52,474,451	45,285,910	41

Income Statement Account Details

- g 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.
- g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- g 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	10,461,270		10,461,270	3
Total (Acct. 400)	10,461,270	0	10,461,270	4
Operation and Maintenance Expense (401-402)				5
Derived	4,690,638		4,690,638	6
Total (Acct. 401-402)	4,690,638	0	4,690,638	7
Depreciation Expense (403)				8
Derived	1,457,161		1,457,161	9
Total (Acct. 403)	1,457,161	0	1,457,161	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	1,183,524		1,183,524	15
Total (Acct. 408)	1,183,524	0	1,183,524	16
TOTAL UTILITY OPERATING INCOME	3,129,947	0	3,129,947	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	0	0	0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)				22
INTEREST AND DIVIDENDS	52,032		52,032	23
Total (Acct. 419)	52,032	0	52,032	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water			0	26
Impact Fees - Water			0	27
Grant Revenue		4,524,187	4,524,187	28
Total (Acct. 421)	0	4,524,187	4,524,187	29
TOTAL OTHER INCOME	52,032	4,524,187	4,576,219	30
MISCELLANEOUS INCOME DEDUCTIONS				31
Miscellaneous Amortization (425)				32
Regulatory Liability (253) Amortization	(25,134)		(25,134)	33
Total (Acct. 425)	(25,134)	0	(25,134)	34
Other Income Deductions (426)				35
Depreciation Expense on Contributed Plant - Water		122,346	122,346	36
Total (Acct. 426)	0	122,346	122,346	37
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(25,134)	122,346	97,212	38
INTEREST CHARGES				39

Income Statement Account Details

- g 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.
- g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- g 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)	
Interest on Long-Term Debt (427)				40
Derived	428,307		428,307	41
Total (Acct. 427)	428,307	0	428,307	42
Amortization of Debt Discount and Expense (428)				43
Bonds	3,814		3,814	44
Total (Acct. 428)	3,814	0	3,814	45
Amortization of Premium on Debt--Cr. (429)				46
Bonds	18,851		18,851	47
Total (Acct. 429)	18,851	0	18,851	48
Interest on Debt to Municipality (430)				49
Derived	7,143		7,143	50
Total (Acct. 430)	7,143	0	7,143	51
Other Interest Expense (431)				52
Derived	0		0	53
Total (Acct. 431)	0	0	0	54
TOTAL INTEREST CHARGES	420,413	0	420,413	55
NET INCOME	2,786,700	4,401,841	7,188,541	56
EARNED SURPLUS				57
Unappropriated Earned Surplus (Beginning of Year) (216)				58
Derived	40,709,716	4,576,194	45,285,910	59
Total (Acct. 216)	40,709,716	4,576,194	45,285,910	60
Balance Transferred from Income (433)				61
Derived	2,786,700	4,401,841	7,188,541	62
Total (Acct. 433)	2,786,700	4,401,841	7,188,541	63
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	43,496,416	8,978,035	52,474,451	64

Income Statement Account Details

- g 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.
 - g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
 - g If amount of Contributed Plant . ~~A~~Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service . ~~A~~Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Income Statement Account Details (Page F-02)

General Footnote

Grant revenue is made up of \$3,128 related to COVID19 funds received from the Road to Recovery Act, and \$4,521,059 received from American Rescue Plan Act, spent in part for 2022 construction work on the Raw Water Improvement Project. Total ARPA funds received for this project are \$9,550,000, \$5,028,941 remains unspent as of 12/31/22.

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)	253,642				253,642	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold					0	4
Payroll					0	5
Materials	253,642				253,642	6
Taxes					0	7
Total costs and expenses	253,642	0	0	0	253,642	8
Net Income (or loss)	0	0	0	0	0	9

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

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

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

Revenues Subject to Wisconsin Remainder Assessment

g 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	10,461,270				10,461,270	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	3,229				3,229	5
Revenues subject to Wisconsin Remainder Assessment	10,458,041	0	0	0	10,458,041	6

Distribution of Total Payroll

- g Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- g Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- g 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.
- g Provide additional information in the schedule footnotes when necessary.
- g 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	2,068,294		2,068,294	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	131,658		131,658	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	2,199,952	0	2,199,952	20

Full-Time Employees (FTE)

- g 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.
- g 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	31.0	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSETS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	88,203,542	78,474,984	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	27,827,390	26,219,555	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
UTILITY PLANT	60,376,152	52,255,429	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)	644,320	668,414	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
OTHER PROPERTY AND INVESTMENTS	644,320	668,414	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)	14,548,606	8,295,071	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	1,807,987	1,338,904	23
Other Accounts Receivable (143)	195,225	267,259	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	282,342	353,514	26
Plant Materials and Operating Supplies (154)	249,572	223,046	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	22,846	28,385	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	2,025,204	1,402,233	34
CURRENT AND ACCRUED ASSETS	19,131,782	11,908,412	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)	992,887	769,762	42
DEFERRED DEBITS	992,887	769,762	43
TOTAL ASSETS AND OTHER DEBITS	81,145,141	65,602,017	44

Balance Sheet

Liabilities and Other 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)	52,474,451	45,285,910	5
Proprietary Capital	55,656,270	48,467,729	6
LONG-TERM DEBT			7
Bonds (221)	12,390,119	12,490,131	8
Advances from Municipality (223)	114,823	134,042	9
Other Long-Term Debt (224)	0	0	10
Long-Term Debt	12,504,942	12,624,173	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	3,099,909	140,030	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	1,061,884	1,197,485	17
Interest Accrued (237)	187,172	57,384	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	2,475,600	1,818,653	20
Current and Accrued Liabilities	6,824,565	3,213,552	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	166,243	185,094	23
Customer Advances for Construction (252)	5,028,941	0	24
Other Deferred Credits (253)	215,363	407,262	25
Deferred Credits	5,410,547	592,356	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)	748,817	704,207	31
Operating Reserves	748,817	704,207	32
Total Liabilities and Other Credits	81,145,141	65,602,017	33

Net Utility Plant

g 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	78,474,984	0	0	0	2
	78,474,984	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	70,126,731				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)	11,680,870				11
Total Utility Plant	88,203,542	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)	25,785,279				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,042,111				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	27,827,390	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	60,376,152	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):

- g Report the amounts charged in the operating sections to Depreciation Expense (403).
- g If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- g 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.
- g 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)	24,299,790	0	0	0	24,299,790	1
Credits during year						2
Charged Depreciation Expense (403)	1,457,161				1,457,161	3
Depreciation Expense on Meters Charged to Sewer	218,511				218,511	4
Salvage	0				0	5
Depreciation Charged to Equipment Clearing	32,833				32,833	6
Total credits	1,708,505	0	0	0	1,708,505	7
Debits during year						8
Book Cost of Plant Retired	223,016				223,016	9
Cost of Removal	0				0	10
Total debits	223,016	0	0	0	223,016	11
Balance end of year (111.1)	25,785,279	0	0	0	25,785,279	12

Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

- g Report the amounts charged in the operating sections to Other Income Deductions (426).
- g If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- g 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.
- g 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)	1,919,765	0	0	0	1,919,765	1
Credits during year						2
Charged Other Income Deductions (426)	122,346				122,346	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	122,346	0	0	0	122,346	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)	2,042,111	0	0	0	2,042,111	11

Net Nonutility Property (Accts. 121 & 122)

- g Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- g Other items may be grouped by classes of property.
- g 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)	249,572	223,046	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	249,572	223,046	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
Bonds	18,851	426	166,243	5
Total	18,851		166,243	6

Capital Paid in by Municipality (Acct. 200)

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

	Description (a)	Amount (b)	
Balance first of year		3,181,819	1
Balance end of year		3,181,819	2

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.

Capital Paid in by Municipality (Acct. 200) (Page F-15)**General Footnote**

Capital paid in by municipality includes \$1,541,118 capital contribution in 2019 from municipality of water main and hydrants in the SouthPointe Enterprise Campus.

Bonds (Acct. 221)

- g Report information required for each separate issue of bonds.
- g If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- g Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
- g 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%	209,630	1
2013 WATER UTILITY REVENUE BONDS	04/03/2013	05/01/2033	2.00%	1,875,000	2
2015 SAFE DRINKING WATER LOAN	05/13/2015	05/01/2035	1.65%	2,097,845	3
2016 WATER UTILITY REVENUE BONDS	04/20/2016	04/20/2025	1.64%	690,000	4
2018 WATER UTILITY REVENUE BONDS	05/01/2018	05/01/2033	4.00%	3,455,000	5
2020 WATER UTILITY BOND ANTICIPATION NOTE	05/18/2020	05/01/2024	1.50%	0 *	6
2022 SAFE DRINKING WATER LOAN	06/22/2022	05/01/2052	2.15%	4,062,644	7
Total				12,390,119	8

Bonds (Acct. 221)

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

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

The 2020 Bond Anticipation Note dated 5/18/2020 used for interim financing of preliminary construction costs for the Raw Water Improvement Project was paid in full on 6/24/22 with proceeds of the 2022 Safe Drinking Water Loan.

Notes Payable & Miscellaneous Long-Term Debt

- g Report each class of debt included in Accounts 223, 224 and 231.
- g Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- g If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- g 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%	114,823	2
Total for Account 223				114,823	3

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	1,197,485	1
Charged water department expense	1,183,524	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	32,633	5
Total accruals and other credits	1,216,157	6
County, state and local taxes	1,197,537	7
Social Security taxes	144,765	8
PSC Remainder Assessment	9,456	9
Gross Receipts Tax		10
Total payments and other debits	1,351,758	11
Balance end of year	1,061,884	12

Interest Accrued (Acct. 237)

- g Report below interest accrued on each utility obligation.
- g 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	371	9,160	8,570	961	2
2013 WATER UTILITY REVENUE BOND	9,944	60,902	60,925	9,921	3
2015 SAFE DRINKING WATER LOAN \$3,122,030	6,165	35,404	35,799	5,770	4
2016 WATER UTILITY REVENUE BONDS \$2,115,000	6,226	10,669	14,831	2,064	5
2018 WATER UTILITY REVENUE BONDS \$4,705,000	23,140	130,038	132,238	20,940	6
2020 WATER UTILITY BOND ANTICIP NOTE \$3,100,000	6,458	23,359	25,080	4,737	7
2022 SAFE DRINKING WATER LOAN \$39,430,018		158,775	21,173	137,602 *	8
Subtotal Bonds (221)	52,304	428,307	298,616	181,995	9
Advances from Municipality (223)	0	0	0	0	10
UNFUNDED PENSION	5,080	7,143	7,046	5,177	11
Subtotal Advances from Municipality (223)	5,080	7,143	7,046	5,177	12
Other Long-Term Debt (224)	0	0	0	0	13
None				0	14
Subtotal Other Long-Term Debt (224)	0	0	0	0	15
Notes Payable (231)	0	0	0	0	16
None				0	17
Subtotal Notes Payable (231)	0	0	0	0	18
Customer Deposits (235)	0	0	0	0	19
None				0	20
Subtotal Customer Deposits (235)	0	0	0	0	21
Total	57,384	435,450	305,662	187,172	22

Interest Accrued (Acct. 237)

- | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none">g Report below interest accrued on each utility obligation.g Report customer deposits under account 235. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Interest Accrued (Acct. 237) (Page F-20)**General Footnote**

Sheboygan Water Utility closed a WDNR Safe Drinking Water Loan on 6/22/2022 for the construction of the Raw Water Improvement Project for a term of 30 years at an interest rate of 2.145%.

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	644,320	2
Total (Acct. 125)	644,320	3
Cash and Working Funds (131)	0	4
Cash		5
Total (Acct. 131)	0	6
Temporary Cash Investments (136)	0	7
Temporary Cash Investments	14,548,606	8
Total (Acct. 136)	14,548,606	9
Customer Accounts Receivable (142)	0	10
Water	1,807,987	11
Total (Acct. 142)	1,807,987	12
Other Accounts Receivable (143)	0	13
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	195,225 *	15
Total (Acct. 143)	195,225	16
Receivables from Municipality (145)	0	17
Receivables for water main, laterals, and PFP	282,342 *	18
Total (Acct. 145)	282,342	19
Prepayments (165)	0	20
Prepayments	22,846	21
Total (Acct. 165)	22,846	22
Miscellaneous Current and Accrued Assets (174)	0	23
Deferred Outflow - Pension and OPEB	2,025,204	24
Total (Acct. 174)	2,025,204	25
Miscellaneous Deferred Debits (186)	0	26
Net Pension Asset	992,887	27
Total (Acct. 186)	992,887	28
Accounts Payable (232)	0	29
Accounts Payable	3,099,909	30
Total (Acct. 232)	3,099,909	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	73,400	33
Deferred Inflow - Pension and OPEB	2,402,200	34
Total (Acct. 242)	2,475,600	35
Customer Advances for Construction (252)	0	36
Unearned Revenue	5,028,941 *	37
Total (Acct. 252)	5,028,941	38
Other Deferred Credits (253)	0	39
Regulatory Liability	25,088	40
Net Pension Liability	190,275	41
Total (Acct. 253)	215,363	42
Miscellaneous Operating Reserves (265)	0	43
Accrued Vacation & Sick Leave	748,817	44
Total (Acct. 265)	748,817	45

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.

General Footnote

Unearned revenue is related to American Rescue Plan Act grant provided by the municipality, to fund in part, the construction of the Raw Water Improvement Project. The total grant is \$9,550,000, with \$4,521,059 spent as of 12/31/22.

Return on Rate Base Computation

- g The data used in calculating rate base are averages.
- g 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.
- g 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.
- g 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)	69,185,691				69,185,691	2
Materials and Supplies	236,309				236,309	3
Less Average						4
Reserve for Depreciation (111.1)	25,042,534				25,042,534	5
Customer Advances for Construction					0	6
Regulatory Liability	37,655				37,655	7
Average Net Rate Base	44,341,811	0	0	0	44,341,811	8
Net Operating Income	3,129,947				3,129,947	9
Net Operating Income as a percent of Average Net Rate Base	7.06%	N/A	N/A	N/A	7.06%	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	50,222	0	0	0	50,222	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	25,134				25,134	5
Balance End of Year	25,088	0	0	0	25,088	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

None

2. Leaseholder changes

None

3. Extensions of service

None

4. Estimated changes in revenues due to rate changes

A rate increase was approved by the Public Service Commission of Wisconsin on January 20, 2022 to provide for a 4.9% rate of return. Since the last rate increase, operating revenues have decreased, while the utility has experienced increasing operating costs and has continued to invest in system replacements and improvements.

5. Obligations incurred or assumed, excluding commercial paper

Sheboygan Water Utility closed a WDNR Safe Drinking Water Loan Program Financial Assistance Agreement on June 22, 2022 in the amount of \$39,430,018 for the construction of the Raw Water Improvement Project. \$3,100,000 was used to retire the Bond Anticipation Note for interim financing of the project. Sheboygan Water Utility closed a WDNR Safe Drinking Water Loan Program Financial Assistance Agreement for principal forgiveness on September 14, 2022, to provide \$405,000 in grants to property owners for lead service line replacement in the City of Sheboygan.

6. Formal proceedings with the Public Service Commission

None

7. Any additional matters

The Sheboygan Water Utility received American Rescue Plan Act grant funds of \$9,550,000 from the City of Sheboygan in 2022, which was designated by the municipality to offset construction costs for the Raw Water Improvement Project.

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	10,231,008	9,540,076	2
Total Sales of Water	10,231,008	9,540,076	3
Other Operating Revenues			4
Forfeited Discounts (470)	123,240	52,946	5
Rents from Water Property (472)	29,483	28,624	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	77,539	80,746	8
Total Other Operating Revenues	230,262	162,316	9
Total Operating Revenues	10,461,270	9,702,392	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	10,260	8,990	12
Pumping Expenses (620-633)	805,912	753,398	13
Water Treatment Expenses (640-652)	1,402,059	1,166,744	14
Transmission and Distribution Expenses (660-678)	1,087,895	1,246,506	15
Customer Accounts Expenses (901-906)	263,813	264,655	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,120,699	1,468,143	18
Total Operation and Maintenance Expenses	4,690,638	4,908,436	19
Other Operating Expenses			20
Depreciation Expense (403)	1,457,161	1,437,201	21
Amortization Expense (404-407)			22
Taxes (408)	1,183,524	1,299,403	23
Total Other Operating Expenses	2,640,685	2,736,604	24
Total Operating Expenses	7,331,323	7,645,040	25
NET OPERATING INCOME	3,129,947	2,057,352	26

Water Operating Revenues - Sales of Water

- g Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- g Report estimated gallons for unmetered sales.
- g Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- g 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).
- g **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).**
- g **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)	17,082	728,735	2,680,290	10
Commercial (461.2)	1,313	228,799	625,216	11
Industrial (461.3)	150	2,397,230	4,474,381	12
Public Authority (461.4)	122	50,850	133,714	13
Multifamily Residential (461.5)	295	126,646	325,465	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	18,962	3,532,260	8,239,066	16
Private Fire Protection Service (462)	292		131,572	17
Public Fire Protection Service (463)	19,132		947,607	18
Other Water Sales (465)				19
Sales for Resale (466)	2	629,694	912,763	20
Interdepartmental Sales (467)				21
Total Sales of Water	38,388	4,161,954	10,231,008	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	249,524	347,986	1
Sheboygan Falls Utilities	TAYLOR DR & HWY 23	380,170	564,777	2
Total		629,694	912,763	3

Other Operating Revenues (Water)

- g Report revenues relating to each account and fully describe each item using other than the account title.
- g 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.
- g 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)	947,607	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)	947,607	5
Forfeited Discounts (470)		6
Customer late payment charges	123,240	7
Total Forfeited Discounts (470)	123,240	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	29,483	10
Total Rents from Water Property (472)	29,483	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	77,539 *	16
Total Other Water Revenues (474)	77,539	17

Other Operating Revenues (Water)

- g Report revenues relating to each account and fully describe each item using other than the account title.
- g 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.
- g 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

- g 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.
- g 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)		10,260	10,260	8,990	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	10,260	10,260	8,990	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)	40,371		40,371	36,774	16
Fuel for Power Production (621)			0	0	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		500,650	500,650	454,978	19
Pumping Labor and Expenses (624)			0	0	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)	46,163	69,321	115,484	72,605 *	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)	12,455		12,455	11,804	24
Maintenance of Structures and Improvements (631)	130,912	5,263	136,175	164,573 *	25
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)	777		777	12,664 *	27
Total Pumping Expenses	230,678	575,234	805,912	753,398	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)	43,159		43,159	31,561 *	30
Chemicals (641)		370,578	370,578	224,364 *	31
Operation Labor and Expenses (642)	498,750	372,742	871,492	815,931	32
Miscellaneous Expenses (643)	5,567	24,624	30,191	21,212	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)	46,428	8,787	55,215	42,651 *	36
Maintenance of Water Treatment Equipment (652)	7,553	23,871	31,424	31,025	37
Total Water Treatment Expenses	601,457	800,602	1,402,059	1,166,744	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)	49,493		49,493	43,936	40

Water Operation & Maintenance Expenses

- g 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.
- g 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)	1,582	18,600	20,182	24,144	41
Transmission and Distribution Lines Expenses (662)	101,348	5,388	106,736	99,579	42
Meter Expenses (663)	38,338	4,082	42,420	37,903	43
Customer Installations Expenses (664)	22,814	122,243	145,057	225,876 *	44
Miscellaneous Expenses (665)	99,521	50,729	150,250	129,998	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)	72,295	14,564	86,859	62,148 *	48
Maintenance of Distribution Reservoirs and Standpipes (672)	114	843	957	65,879 *	49
Maintenance of Transmission and Distribution Mains (673)	251,871	178,647	430,518	475,605	50
Maintenance of Services (675)	732	992	1,724	2,002	51
Maintenance of Meters (676)	25,490	3,982	29,472	30,958	52
Maintenance of Hydrants (677)	7,109	17,118	24,227	48,478 *	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	670,707	417,188	1,087,895	1,246,506	55
CUSTOMER ACCOUNTS EXPENSES					56
Supervision (901)	44,325		44,325	34,215 *	57
Meter Reading Expenses (902)	20,414	13,718	34,132	30,527	58
Customer Records and Collection Expenses (903)	107,109	75,018	182,127	195,316	59
Uncollectible Accounts (904)		3,229	3,229	4,597	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	0	62
Total Customer Accounts Expenses	171,848	91,965	263,813	264,655	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)	386,181		386,181	246,128 *	68
Office Supplies and Expenses (921)		23,517	23,517	16,899	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		103,290	103,290	82,376 *	71
Property Insurance (924)		49,053	49,053	45,074	72
Injuries and Damages (925)		46,915	46,915	48,471	73
Employee Pensions and Benefits (926)		440,809	440,809	942,157 *	74
Regulatory Commission Expenses (928)		1,143	1,143	28,558 *	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)	7,423	45,449	52,872	47,445	77
Rents (931)			0	0	78
Maintenance of General Plant (932)		16,919	16,919	11,035	79
Total Administrative and General Expenses	393,604	727,095	1,120,699	1,468,143	80

Water Operation & Maintenance Expenses

- g 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.
- g 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	2,068,294	2,622,344	4,690,638	4,908,436	81

Water Operation & Maintenance Expenses

- g 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.
- g 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 - increase in 2022 due to an increase in grounds keeping at pump site and pumping salaries at Park Avenue.
Acct 631 - decrease in 2022 due to a decrease in pumping structures maintenance at Park Avenue from 2021.
Acct 633 - decrease in 2022 due to a decrease in pumping equipment maintenance at Park Avenue from 2021.
Acct 640 - increase in 2022 due to an increase in supervisor salaries in 2022 from 2021.
Acct 641 - increase in 2022 due to an increase in chemical costs from 2021.
Acct 651 - increase in 2022 due to maintenance of fiber systems and PLC processor at treatment plant.
Acct 664 - decrease in 2022 due to additional DNR funding for LSL replacement.
Acct 671 - increase in 2022 due to distribution system asphalt patching work.
Acct 672 - decrease in 2022 due to reservoir maintenance, painting of Georgia standpipe in 2021.
Acct 677 - decrease in 2022 due to fewer hydrants painted from 2021.
Acct 901 - increase in 2022 due to an increase in supervisor salaries from 2021.
Acct 920 - increase in 2022 due to an increase in administrative salaries from 2021.
Acct 923 - increase in 2022 due to consulting fees for health insurance and IT security.
Acct 926 - decrease in 2022 due to a decrease in medical claims and fees from 2021, and pension expense credit.
Acct 928 - decrease in 2022 due to regulatory commission fees for review of a rate case in 2021.

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	1,061,884	1,197,489	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	32,633	33,506	2
Net Property Tax Equivalent	1,029,251	1,163,983	3
Social Security	144,765	125,212	4
PSC Remainder Assessment	9,456	10,156	5
Town of Sheboygan Property Tax	52	52	6
Total Tax Expense	1,183,524	1,299,403	7

Water Property Tax Equivalent - Detail

- g No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- g 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.
- g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- g 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.
- g 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.
- g **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be included in the notes.

COUNTY: SHEBOYGAN(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	4.561830
3. Local Tax Rate	mills	7.989050
4. School Tax Rate	mills	7.317620
5. Vocational School Tax Rate	mills	0.694410
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	20.562910
9. Less: State Credit	mills	1.302351
11. Net Tax Rate	mills	19.260559

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	7.989050
13. Combined School Tax Rate	mills	8.012030
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	16.001080
16. Total Tax Rate	mills	20.562910
17. Ratio of Local and School Tax to Total	dec.	0.778153
18. Total Tax Net of State Credit	mills	19.260559
19. Net Local and School Tax Rate	mills	14.987652
20. Utility Plant, Jan 1	\$	78,474,984
21. Materials & Supplies	\$	223,046
22. Subtotal	\$	78,698,030
23. Less: Plant Outside Limits	\$	2,204,368
24. Taxable Assets	\$	76,493,662
25. Assessment Ratio	dec.	0.926228
26. Assessed Value	\$	70,850,572
27. Net Local and School Tax Rate	mills	14.987652
28. Tax Equiv. Computed for Current Year	\$	1,061,884

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	78,474,984
2. Materials & Supplies	\$	223,046
3. Subtotal	\$	78,698,030
4. Less: Plant Outside Limits	\$	2,204,368
5. Taxable Assets	\$	76,493,662
6. Assessed Value	\$	70,850,572
7. Tax Equiv. Computed for Current Year	\$	1,061,884
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)	\$	1,061,884

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

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g 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.
- g 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.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [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)	2,643,181	44,467			2,687,648	17
Other Power Production Equipment (323)	553,250				553,250	18
Electric Pumping Equipment (325)	2,511,858	14,215			2,526,073	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	653,951				653,951	21
Total Pumping Plant	6,364,715	58,682	0	0	6,423,397	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	13,330				13,330	24
Structures and Improvements (331)	5,067,448				5,067,448	25
Sand or Other Media Filtration Equipment (332)	6,098,431	155,539	4,465		6,249,505 *	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	1,688,611				1,688,611	28
Total Water Treatment Plant	12,867,820	155,539	4,465	0	13,018,894	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)	30,557,375	1,598,821	25,742		32,130,454 *	34
Services (345)	0				0	35
Meters (346)	4,617,261	209,222	130,059		4,696,424 *	36

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

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g 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.
- g 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.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [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)	2,429,587	48,305	2,960		2,474,932	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	45,464,897	1,856,348	158,761	0	47,162,484	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	3,870			81,485	43
Computer Equipment (391.1)	231,818	3,784	28,507		207,095	44
Transportation Equipment (392)	561,109				561,109	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	279,300		8,761		270,539	47
Laboratory Equipment (395)	31,709				31,709	48
Power Operated Equipment (396)	463,874		8,992		454,882	49
Communication Equipment (397)	60,372				60,372	50
SCADA Equipment (397.1)	625,608	26,873	13,530		638,951	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	2,919,604	34,527	59,790	0	2,894,341	53
Total utility plant in service directly assignable	68,244,651	2,105,096	223,016	0	70,126,731	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	68,244,651	2,105,096	223,016	0	70,126,731	56

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

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g 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.
- g 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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- g [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 332 - additions include the rehabilitation of Filter #5 including underdrain and media replacement.

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.

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

Acct 346 - retirements include meter replacements for the 20-year meter change-out program at several locations in the City of Sheboygan.

Water Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g 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.
- g 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.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [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

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g 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.
- g 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.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [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

- g 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.
- g If more than one depreciation rate is used, report the average rate in column (c).
- g 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)	475,236	1.70%	10,669					485,905	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	475,236		10,669	0	0	0	0	485,905	8
PUMPING PLANT									9
Structures and Improvements (321)	1,094,429	3.20%	85,293					1,179,722	10
Other Power Production Equipment (323)	201,887	4.40%	24,344					226,231	11
Electric Pumping Equipment (325)	1,837,283	4.40%	110,834					1,948,117	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	653,951	4.40%						653,951	14
Total Pumping Plant	3,787,550		220,471	0	0	0	0	4,008,021	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	2,531,021	3.20%	162,159					2,693,180	17
Sand or Other Media Filtration Equipment (332)	2,858,251	3.30%	203,742	4,465				3,057,528	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	588,737	6.00%	101,317					690,054	20
Total Water Treatment Plant	5,978,009		467,218	4,465	0	0	0	6,440,762	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	596,057	3.20%	26,519					622,576	23
Distribution Reservoirs and Standpipes (342)	1,846,142	1.90%	126,777					1,972,919	24
Transmission and Distribution Mains (343)	6,103,258	1.30%	389,858	25,742				6,467,374	25
Services (345)	0							0	26
Meters (346)	2,564,375	5.50%	256,126	130,059				2,690,442	27

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

- g 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.
- g If more than one depreciation rate is used, report the average rate in column (c).
- g 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)	689,765	2.20%	49,849	2,960				736,654	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	11,799,597		849,129	158,761	0	0	0	12,489,965	30
GENERAL PLANT									31
Structures and Improvements (390)	357,209	2.90%	16,768					373,977	32
Office Furniture and Equipment (391)	28,878	5.80%	4,614					33,492	33
Computer Equipment (391.1)	197,740	26.70%	20,170	28,507				189,403	34
Transportation Equipment (392)	561,109	13.30%						561,109	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	226,732	5.80%	15,945	8,761				233,916	37
Laboratory Equipment (395)	21,785	5.80%	1,839					23,624	38
Power Operated Equipment (396)	258,338	7.50%	34,452	8,992				283,798	39
Communication Equipment (397)	51,312	15.00%	9,060					60,372	40
SCADA Equipment (397.1)	556,292	9.20%	58,170	13,530				600,932	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	2,259,395		161,018	59,790	0	0	0	2,360,623	43
Total accum. prov. directly assignable	24,299,787		1,708,505	223,016	0	0	0	25,785,276	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	24,299,787		1,708,505	223,016	0	0	0	25,785,276	46

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- g 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.
- g If more than one depreciation rate is used, report the average rate in column (c).
- g 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)	43,037	3.20%	9,564					52,601	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)	76,920	6.00%	12,068					88,988	20
Total Water Treatment Plant	214,177		21,632	0	0	0	0	235,809	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)	1,464,053	1.30%	87,866					1,551,919	25
Services (345)	0							0	26
Meters (346)	0							0	27

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- g 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.
- g If more than one depreciation rate is used, report the average rate in column (c).
- g 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)	241,535	2.00%	12,848					254,383	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	1,705,588		100,714	0	0	0	0	1,806,302	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	1,919,765		122,346	0	0	0	0	2,042,111	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	1,919,765		122,346	0	0	0	0	2,042,111	46

Age of Water Mains

- g 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.
- g If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- g Report all pipe larger than 36" diameter in the 36" 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	16,880	2,679	348	650	1,706				83	18	24,634	6
6.000	54,105	72,585	115,304	79,836	80,197	25,786	4,566	7,252	401	1,362	195	441,589	7
8.000	10,747	14,946	16,482	8,826	14,902	25,028	34,104	34,059	8,242	7,400	637	175,373	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	5,518	241,061	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	149,539	177,764	132,606	139,965	97,721	86,333	87,821	57,329	67,445	6,396	1,095,770	18

Describe source of information used to develop data:

Electronic database using mapping software and systems.

Sources of Water Supply - Statistics

- g For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- g For Finished Water Pumped, use metered volume of water pumped, adjusted for known meter errors. Describe known meter errors in Notes Section.
- g 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		366,514		363,789			363,789	1
February		354,732		352,820			352,820	2
March		363,783		363,196			363,196	3
April		350,527		345,046			345,046	4
May		389,200		375,637			375,637	5
June		398,908		393,877			393,877	6
July		425,837		418,679			418,679	7
August		448,768		437,861			437,861	8
September		402,650		397,134			397,134	9
October		392,783		379,463			379,463	10
November		355,420		340,745			340,745	11
December		330,484		320,275			320,275	12
TOTAL	0	4,579,606	0	4,488,522	0	0	4,488,522	13

Water Audit and Other Statistics

- g 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.
- g For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- g 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)	4,488,522	2
Less: Gallons (000s) sold to wholesale customers (exported water)	629,694	3
Subtotal: Net gallons (000s) entering distribution system	3,858,828	4
Less: Gallons (000s) sold to retail customers (billed, metered)	3532260	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	326,568	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	500	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	16,583	10
Subtotal: Unbilled Authorized Consumption	17,083	11
Total Water Loss	309,485	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	772	14
Gallons (000s) estimated due to data and billing errors	7331	15
Gallons (000s) estimated due to customer meter under-registration	1,544	16
Subtotal Apparent Losses	9,647	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	19,104	18
Gallons (000s) estimated due to unreported and background leakage	280,734	19
Subtotal Real Losses (leakage)	299,838	20
Non-Revenue Water as percentage of net water supplied	8%	21
Total Water Loss as percentage of net water supplied	8%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	17,388	24
Date of maximum	07/19/2022	25
Cause of maximum		26
Seasonal demand and usage increase		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	7,102	28
Date of minimum	12/25/2022	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	6,507,125	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	35	41
Number of service breaks repaired this year	12	42
Does the utility have an asset management plan?	Yes	43

Water Audit and Other Statistics

- g 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.
- g For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- g If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Sources of Water Supply - Well Information

- | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none">g Enter characteristics for each of the utility's functional wells (regardless of whether it is in service or not).g Do not include abandoned wells on this schedule.g All abandoned wells should be retired from the plant accounts and no longer listed in the utility's annual report.g Abandoned wells should be permanently filled and sealed per Wisconsin Administrative codes Chapters NR811 and NR812. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

Identification (a)	Location (b)	Pump						Pump Motor or Standby Engine				
		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

g 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

- g Provide a generic description for (a). Do not give specific address of location.
- g Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
- g 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

- g

Provide a generic description for (a). Do not give specific address of location.

g

Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).

g

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 | <div><div>x</div>Ultraviolet Light</div> <div><div>x</div>Liquid Chlorine</div> <div><div>_</div>Gas Chlorine</div> <div><div>_</div>Ozone</div> <div><div>_</div>Other</div> <div><div>_</div>None</div> | <div><div>x</div>Flocculation/Sedimentation</div> <div><div>x</div>Sand Filtraton</div> <div><div>_</div>Activated Carbon Filtration</div> <div><div>_</div>Membrane Filtration</div> <div><div>_</div>Ion Exchange</div> <div><div>_</div>Iron/Manganese</div> <div><div>_</div>Nitrate Removal</div> <div><div>_</div>Radium Removal</div> <div><div>_</div>Corrosion</div> <div><div>_</div>Other</div> | Yes | CENTRAL FACILITIES | 5 |
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Water Mains

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g For main additions reported in column (e), as a schedule footnote:
 Explain how the additions were funded.
 Also report the amount assessed and the feet of main recorded under this method.
 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.
- g Report all pipe larger than 36" in diameter in the 36" category.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
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	24,593		56		24,537	6
PVC	Distribution	4	77				77	7
Other Metal	Distribution	6	441,519	33	435		441,117	8
PVC	Distribution	6	242	7			249	9
Other Metal	Distribution	8	172,281		2,388		169,893	10
PVC	Distribution	8	1,483	445			1,928	11
Other Metal	Distribution	10	38,515				38,515	12
PVC	Distribution	10	28				28	13
Other Metal	Distribution	12	216,775				216,775	14
PVC	Distribution	12	11,410	2,388			13,798	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			1,077,054	2,873	2,879		1,077,048	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

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were funded.
 - Also report the amount assessed and the feet of main recorded under this method.
 - 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.
- g Report all pipe larger than 36" diameter in the 48" 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)		
Total Utility			1,095,776	2,873	2,879		1,095,770	35

Water Mains

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were funded.
 - Also report the amount assessed and the feet of main recorded under this method.
 - 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.
- g Report all pipe larger than 12 in diameter in the 12 in 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 2022 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

- g The utility's service line is the pipe from the main to and through the curb stop.
- g Explain all reported adjustments as a schedule footnote.
- g 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.
- g For service lines added during the year in column (d), as a schedule footnote:
 Explain how the additions were financed.
 If assessed against property owners, explain the basis of the assessments.
 If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
 If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- g 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	10			(2)	8	1
Galvanized	0.500	515		1	(37)	477	2
Lead	0.500	35			10	45	3
Copper	0.500	565			(36)	529	4
Other Plastic	0.500	111			4	115	5
Unlined Cast Iron (pre-early 1950's)	0.500	43			(31)	12	6
PVC	0.500	4			1	5	7
Unknown - May Contain Lead	0.500	1,800			(528)	1,272	8
Ductile Iron, Lined (late 1960's to present)	0.625	3			(3)	0	9
Galvanized	0.625	9			(4)	5	10
Lead	0.625	4,435		71	(350)	4,014	11
Copper	0.625	50			(16)	34	12
Other Plastic	0.625	38			49	87	13
Unknown - May Contain Lead	0.625	116			(92)	24	14
Ductile Iron, Lined (late 1960's to present)	0.750	47			(35)	12	15
Galvanized	0.750				3	3	* 16
Lead	0.750				8	8	* 17
Copper	0.750	6,709			(380)	6,329	18
Other Plastic	0.750	82			(29)	53	19
Unlined Cast Iron (pre-early 1950's)	0.750	10			(5)	5	20
Unknown - May Contain Lead	0.750	2,055			(1,083)	972	21
Ductile Iron, Lined (late 1960's to present)	1.000	14			(8)	6	22
Copper	1.000	1,652			(172)	1,480	23
Other Plastic	1.000	106	72		(78)	100	72 24
Unlined Cast Iron (pre-early 1950's)	1.000	5			(2)	3	25
Unknown - May Contain Lead	1.000	175			(39)	136	26
Ductile Iron, Lined (late 1960's to present)	1.500	12			(9)	3	27
Other Plastic	1.500	116			(14)	102	28
Unknown - May Contain Lead	1.500	1				1	29

Utility-Owned Water Service Lines

- g The utility's service line is the pipe from the main to and through the curb stop.
- g Explain all reported adjustments as a schedule footnote.
- g 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.
- g For service lines added during the year in column (d), as a schedule footnote:
 Explain how the additions were financed.
 If assessed against property owners, explain the basis of the assessments.
 If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
 If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- g Report service lines separately by diameter and pipe materials.

Ductile Iron, Lined (late 1960's to present)	2.000	13	(6)	7		30		
Copper	2.000		1	1	*	31		
Other Plastic	2.000	3		3		32		
Unlined Cast Iron (pre-early 1950's)	2.000	2		2		33		
Unknown - May Contain Lead	2.000	13	(13)	0		34		
Unknown - Does Not Contain Lead	2.000		5	5	*	35		
Ductile Iron, Lined (late 1960's to present)	2.500	1		1		36		
Ductile Iron, Lined (late 1960's to present)	3.000	2		2		37		
Lined Cast Iron (mide-1950's to early 1970)	3.000	3	(1)	2		38		
PVC	3.000	1	(1)	0		39		
Ductile Iron, Lined (late 1960's to present)	4.000	18	(4)	14		40		
Unlined Cast Iron (pre-early 1950's)	4.000	26	(3)	23		41		
Unknown - Does Not Contain Lead	4.000	4	(3)	1		42		
Ductile Iron, Lined (late 1960's to present)	6.000	23	(9)	14		43		
Unlined Cast Iron (pre-early 1950's)	6.000	19	(7)	12		44		
PVC	6.000	2	1	3		45		
Unknown - Does Not Contain Lead	6.000	28	(25)	3		46		
Ductile Iron, Lined (late 1960's to present)	8.000	51	(23)	28		47		
Unlined Cast Iron (pre-early 1950's)	8.000	26	(18)	8		48		
PVC	8.000	9	(6)	3		49		
Ductile Iron, Lined (late 1960's to present)	10.000	1		1		50		
Unlined Cast Iron (pre-early 1950's)	10.000	4	(4)	0		51		
Copper	12.000	1	(1)	0		52		
Unlined Cast Iron (pre-early 1950's)	12.000	4		4		53		
Unlined Cast Iron (pre-early 1950's)	30.000	1		1		54		
Utility Total		18,973	72	72	(2,995)	15,978	72	55

Utility-Owned Water Service Lines

- g The utility's service line is the pipe from the main to and through the curb stop.
- g Explain all reported adjustments as a schedule footnote.
- g 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.
- g For service lines added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- g 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 2022 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 \$6,000 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. Sheboygan Water Utility made progress in identification of materials in 2022, as well as more accurate reporting of materials by removing duplicate records, and duplicate counts where one lateral feeds several meters.

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 2,412.

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.

Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
- g 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.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g 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	19,136	1,800	1,865	(34)	19,037	1,167	17,066	904	53	16	106					47	845	19,037	1
1	402	10	1	(7)	404	20	53	239	25	29	37					11	10	404	2
1 1/2	241		0		241	49	5	80	14	26	79					7	30	241	3
2	234		2		232	49		71	32	39	55					9	26	232	4
3	58	11	0	(3)	66	19		19	8	10	18					2	9	66	5
4	20	3	0		23	14		3	8	2	1						9	23	6
6	8		0		8	8			7				1					8	7
8	5		0		5	5			3				2					5	8
10	2		0		2	2							2					2	9
Total	20,106	1,824	1,868	(44)	20,018	1,333	17,124	1,316	150	122	296		5			76	929	20,018	10

Meters

g	Include in Columns (b-f) meters in stock as well as those in service.
g	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.
g	Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
g	Totals by size in Column (f) should equal same size totals in Column (s).
g	Explain all reported adjustments as schedule footnote.
g	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: 490)

☒ Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 18599)

Advanced Metering Infrastructure (AMI) - fixed network

Other

Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
 - g 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.
 - g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
 - g Totals by size in Column (f) should equal same size totals in Column (s).
 - g Explain all reported adjustments as schedule footnote.
 - g 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.

Hydrants and Distribution System Valves

- g Distinguish between fire and flushing hydrants by lead size.
Fire hydrants normally have a lead size of 6 inches or greater.
Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- g Explain all reported adjustments in the schedule footnotes.
- g Report fire hydrants as within or outside the municipal boundaries.
- g Number of hydrants operated during year means: opened and water withdrawn.
- g 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	2,031	12	10		2,033	2
Total Fire Hydrants	2,078	12	10	0	2,080	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	941
Number of Distribution System Valves end of year	3,294
Number of Distribution Valves operated during Year	436

List of All Station and Wholesale Meters

- g Definition of Station Meter is any meter in service not used to measure customer consumption.
- g Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- g 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	11/08/2022	1
Station Meter	>= 24-inch	High Lift (west)	Magnetic	11/08/2022	2
Station Meter	>= 24-inch	Low Lift (east/west)	Magnetic	11/08/2022	3
Station Meter	>= 24-inch	Low Lift (south)	Magnetic	11/08/2022	4
Wholesale Meter	6	Kohler South 3925 Washington	Turbine	11/08/2022	5
Wholesale Meter	8	Kohler East 3400 Union Ave	Turbine	10/18/2022	6
Wholesale Meter	8	Kohler West 3400 Union Ave	Turbine	04/14/2022	7
Wholesale Meter	10	Kohler North 3207 Erie Ave	Magnetic	11/08/2022	8
Wholesale Meter	10	Sheboygan Falls 927 N Taylor	Turbine	11/08/2022	9

Water Conservation Programs

- g 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.
- g 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

- g 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.
- g 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) **	18,958	2
Sheboygan Falls (City)	1	3
Sheboygan Falls (Town)	2	4
Total - Sheboygan County	18,962	5
Total - Customers Served	18,962	6
Total - Outside Muni Boundary	4	7
Total - Within Muni Boundary **	18,958	8

** = Within municipal boundary

Privately-Owned Water Service Lines

- g The privately owned service line is the pipe from the curb stop to the meter.
- g Explain all reported adjustments in columns(f) as a schedule footnote.
- g Report in column (h) the number of privately-owned service lines included in column (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g 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 (h)	Replaced During Year Using Financial Assistance from Utility (i)
Galvanized	0.500	746		1	(71)	674		1
Lead	0.500	377			(13)	364		2
Copper	0.500	590			(72)	518		3
Other Plastic	0.500	72			11	83		4
Unlined Cast Iron (pre-early 1950's)	0.500				18	18		* 5
Unknown - May Contain Lead	0.500	1,214			(478)	736		6
Galvanized	0.625	4			(2)	2		7
Lead	0.625	4,719		67	(441)	4,211		8
Copper	0.625	50			(24)	26		9
Other Plastic	0.625	46			47	93		10
Unlined Cast Iron (pre-early 1950's)	0.625				5	5		* 11
Unknown - May Contain Lead	0.625	32			(22)	10		12
Ductile Iron, Lined (late 1960's to present)	0.750				12	12		* 13
Galvanized	0.750	34			(4)	30		14
Lead	0.750	347			(30)	317		15
Copper	0.750	7,162			(754)	6,408		16
Other Plastic	0.750	153			(33)	120		17
Unlined Cast Iron (pre-early 1950's)	0.750				5	5		* 18
Unknown - May Contain Lead	0.750	1,547			(733)	814		19
Ductile Iron, Lined (late 1960's to present)	1.000				6	6		* 20
Galvanized	1.000				1	1		* 21
Copper	1.000	1,187			(156)	1,031		22
Other Plastic	1.000	138	68		(78)	128		68 23
Unlined Cast Iron (pre-early 1950's)	1.000				2	2		* 24
Unknown - May Contain Lead	1.000	181			(58)	123		25
Ductile Iron, Lined (late 1960's to present)	1.500				3	3		* 26
Other Plastic	1.500	104			(7)	97		27
Unknown - May Contain Lead	1.500	19			(18)	1		28
Ductile Iron, Lined (late 1960's to present)	2.000				7	7		* 29
Copper	2.000	2			(1)	1		30
Other Plastic	2.000	3				3		31

Privately-Owned Water Service Lines

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

Unlined Cast Iron (pre-early 1950's)	2.000			2	2		*	32
Unknown - May Contain Lead	2.000	21		(21)	0			33
Unknown - Does Not Contain Lead	2.000			5	5		*	34
Ductile Iron, Lined (late 1960's to present)	2.500			1	1		*	35
Ductile Iron, Lined (late 1960's to present)	3.000			2	2		*	36
Unlined Cast Iron (pre-early 1950's)	3.000			2	2		*	37
Unknown - May Contain Lead	3.000	5		(5)	0			38
Ductile Iron, Lined (late 1960's to present)	4.000			14	14		*	39
Unlined Cast Iron (pre-early 1950's)	4.000			22	22		*	40
Unknown - Does Not Contain Lead	4.000	48		(47)	1			41
Ductile Iron, Lined (late 1960's to present)	6.000			14	14		*	42
Unlined Cast Iron (pre-early 1950's)	6.000			12	12		*	43
PVC	6.000			3	3		*	44
Unknown - Does Not Contain Lead	6.000	72		(69)	3			45
Ductile Iron, Lined (late 1960's to present)	8.000	85		(61)	24			46
Unlined Cast Iron (pre-early 1950's)	8.000			8	8		*	47
PVC	8.000	2			2			48
Ductile Iron, Lined (late 1960's to present)	10.000	4		1	5			49
Unlined Cast Iron (pre-early 1950's)	10.000	1			1			50
PVC	10.000	2		1	3			51
Unlined Cast Iron (pre-early 1950's)	12.000	5		(1)	4			52
Unlined Cast Iron (pre-early 1950's)	30.000	1			1			53
Utility Total		18,973	68	68	(2,995)	15,978		54

Privately-Owned Water Service Lines

- g The privately owned service line is the pipe from the curb stop to the meter.
- g Explain all reported adjustments in columns(f) as a schedule footnote.
- g Report in column (h) the number of privately-owned service lines included in column (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- g 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 \$6,000 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. Sheboygan Water Utility made progress in identification of materials in 2022, as well as more accurate reporting of materials by removing duplicate records, and duplicate counts where one lateral feeds several meters.

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 1,693.

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

- g 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.
- g For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- g For residential arrears, include billed amounts past due and unpaid.
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Description (a)	Amount (b)
Disconnections	
1. Total number of disconnection notices sent to residential customers for non-payment during the year	919
2. Total number of residential disconnections of service performed for non-payment during the year	85
Arrears	
1. Total number of residential customers with arrears as of March 31	1,744
2. Total dollar amount of residential customer arrears as of March 31	81,203
3. Total number of residential customers with arrears as of June 30	1,781
4. Total dollar amount of residential customer arrears as of June 30	91,612
5. Total number of residential customers with arrears as of September 30	1,936
6. Total dollar amount of residential customer arrears as of September 30	108,652
7. Total number of residential customers with arrears as of December 31	2,666
8. Total dollar amount of residential customer arrears as of December 31	60,311
Tax Roll	
1. Total number of residential customers with arrears placed on the tax roll	1,151
2. Total dollar amount of residential arrears placed on the tax roll	102,658
Footnotes	No