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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: LISA M. GOTTSACKER, CPA

Title: Senior Utility Accountant

Mailing Address: 72 Park Avenue
Sheboygan, WI 53081

Phone: (920) 459-3804

Email Address: lgottsacker@sheboyganwater.org

Accounting firm or consultant preparing this report (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

Name and title of utility General Manager (or equivalent)

Name: JOE TRUEBLOOD, PE

Title: Superintendent

Mailing Address: 72
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

Title: President

Mailing Address: 1530 S. 12th Street
Sheboygan, WI 53081

Phone: (920) 458-4351

Email Address: gvandekreeke@vdks.com

Contact person for cybersecurity issues and events

Name: JOE TRUEBLOOD

Title: Superintendent

Mailing Address: 72 Park Avenue
Sheboygan, WI 53081

Phone: (920) 459-3805

Email Address: joetrueblood@sheboyganwater.org

Identification and Ownership - 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: 04/03/2026

Period covered by most recent audit: 12/31/2025

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)?

YES

Contract Type (a)	Organization (b)	Contact Name (c)	*	1
Billing	InfoSend, Inc.	Robert Crawford	*	1

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)?

Identification and Ownership - Contract Operations (Page vi)

General Footnote

Sheboygan Water Utility sends a prepared data file from internal software to a third party for printing and mailing purposes only. Sheboygan Water Utility completes the utility billing process each month internally; InfoSend simply prints the bills and mails them.

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	33.00	4.00	4.00	* 1
Women	7.00	2.00	0.00	2
Minorities	2.00	0.00	0.00	3
Veterans	4.00	1.00	1.00	4

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.

Workforce Diversity (Page xi)

General Footnote

Of the four listed in executive management, three are part time elected Commissioners. All other employees are full time.

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	13,274,559	11,691,482	2
``CdYfUj]b[`9I dYbgYg.			3
Operation and Maintenance Expense (401-402)	6,369,610	6,383,610	4
Depreciation Expense (403)	2,439,102	1,953,604	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,361,149	1,316,081	7
``HcHJ`CdYfUj]b[`9I dYbgYg	10,169,861	9,653,295	8
``BYhCdYfUj]b[`bWta Y	3,104,698	2,038,187	9
Income from Utility Plant Leased to Others (412-413)			10
``I h]ImiCdYfUj]b[`bWta Y	3,104,698	2,038,187	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	1,475,590	(1,233,213)	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	140,234	163,859	16
Miscellaneous Nonoperating Income (421)	0	293,487	17
``HcHJ`Ck Yf `bWta Y	1,615,824	(775,867)	18
``HcHJ`bWta Y	4,720,522	1,262,320	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	0	0	21
Other Income Deductions (426)	399,829	261,087	22
``HcHJ`A]gW`UbYci g`bWta Y8 YXi Wj]cbg	399,829	261,087	23
``bWta Y6 YZfY`bhYfYgh7\ Uf[Yg	4,320,693	1,001,233	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	892,952	879,680	26
Amortization of Debt Discount and Expense (428)			27
Amortization of Premium on Debt--Cr. (429)	24,501	32,872	28
Interest on Debt to Municipality (430)	2,654	3,718	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
``HcHJ`bYhYfYgh7\ Uf[Yg	871,105	850,526	32
``BYh`bWta Y	3,449,588	150,707	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	60,339,466	60,188,759	35
Balance Transferred from Income (433)	3,449,588	150,707	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 bUddfcd]UHX`9UfbYX`Gi fd`i g`9bX`cZMYU`fE% L	63,789,054	60,339,466	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	13,274,559		13,274,559	3
Total (Acct. 400)	13,274,559	0	13,274,559	4
Operation and Maintenance Expense (401-402)				5
Derived	6,369,610		6,369,610	6
Total (Acct. 401-402)	6,369,610	0	6,369,610	7
Depreciation Expense (403)				8
Derived	2,439,102		2,439,102	9
Total (Acct. 403)	2,439,102	0	2,439,102	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	1,361,149		1,361,149	15
Total (Acct. 408)	1,361,149	0	1,361,149	16
TOTAL UTILITY OPERATING INCOME	3,104,698	0	3,104,698	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	1,475,590	0	1,475,590	20
Total (Acct. 415-416)	1,475,590	0	1,475,590	21
Interest and Dividend Income (419)				22
INTEREST AND DIVIDENDS	140,234		140,234	23
Total (Acct. 419)	140,234	0	140,234	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water		0	0	26
Impact Fees - Water		0	0	27
Total (Acct. 421)	0	0	0	28
TOTAL OTHER INCOME	1,615,824	0	1,615,824	29
MISCELLANEOUS INCOME DEDUCTIONS				30
Miscellaneous Amortization (425)				31
Regulatory Liability (253) Amortization	0		0	32
Total (Acct. 425)	0	0	0	33
Other Income Deductions (426)				34
Depreciation Expense on Contributed Plant - Water		399,829	399,829	35
Total (Acct. 426)	0	399,829	399,829	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	0	399,829	399,829	37
INTEREST CHARGES				38
Interest on Long-Term Debt (427)				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)	
Derived	892,952		892,952	40
Total (Acct. 427)	892,952	0	892,952	41
Amortization of Premium on Debt--Cr. (429)				42
Bonds	24,501		24,501	43
Total (Acct. 429)	24,501	0	24,501	44
Interest on Debt to Municipality (430)				45
Derived	2,654		2,654	46
Total (Acct. 430)	2,654	0	2,654	47
Other Interest Expense (431)				48
Derived	0		0	49
Total (Acct. 431)	0	0	0	50
TOTAL INTEREST CHARGES	871,105	0	871,105	51
NET INCOME	3,849,417	(399,829)	3,449,588	52
EARNED SURPLUS				53
Unappropriated Earned Surplus (Beginning of Year) (216)				54
Derived	44,693,419	15,646,047	60,339,466	55
Total (Acct. 216)	44,693,419	15,646,047	60,339,466	56
Balance Transferred from Income (433)				57
Derived	3,849,417	(399,829)	3,449,588	58
Total (Acct. 433)	3,849,417	(399,829)	3,449,588	59
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	48,542,836	15,246,218	63,789,054	60

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Revenues						1
Revenues (account 415)	3,608,136				3,608,136 *	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold					0	4
Payroll					0	5
Materials	2,132,546				2,132,546 *	6
Taxes					0	7
Total costs and expenses	2,132,546	0	0	0	2,132,546	8
Net Income (or loss)	1,475,590	0	0	0	1,475,590	9

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

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

General Footnote

Includes expenses paid to plumbing contractors for the replacement of lead water service laterals (LSL). Sheboygan Water Utility received \$1,541,054 in grants and \$846,365 in loans in February 2025 from the DNR Safe Drinking Water Loan Program to reimburse prior year LSL replacement costs from 2023 and 2024.

Revenues Subject to Wisconsin Remainder Assessment

g Ü^] [| 0^ 222^ ^&•• a^ Á Á&^ | ac^ Á^ç^ } ^ Á^ ab 804 Á á &[] • á Á^ { aá á! Áe •^•• { ^ } 0^ i^ ~ aá Á á EÜ 222^ Á Jí È í (G D) a Á á È
 Admin. Code Ch. PSC 5.
 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	13,274,559				13,274,559	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	3,182				3,182	5
Revenues subject to Wisconsin Remainder Assessment	13,271,377	0	0	0	13,271,377	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	2,444,268	0	2,444,268	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses			0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	173,773	0	173,773	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	0	0	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	0	0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	2,618,041	0	2,618,041	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	30.0 *	1
Electric		2
Gas		3
Sewer		4

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.

Full-Time Employees (FTE) (Page F-06)

General Footnote

Sheboygan Water Utility has three elected commissioners who are not full time employees.

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	128,273,964	126,835,092	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	34,515,014	31,746,093	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
BYhil h]mD'Ubh	93,758,950	95,088,999	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)	534,909	574,394	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
HcHU' CA Yf DfcdYfImiUbX' =bj Ygfa Ybtg	534,909	574,394	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)	12,079,845	8,429,609	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	2,039,595	1,970,675	23
Other Accounts Receivable (143)	1,304,744	905,227	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	299,303	271,099	26
Plant Materials and Operating Supplies (154)	287,092	248,690	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	33,070	28,143	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	1,796,291	2,388,326	34
HcHU' 7 i ffYbhiUbX' 5 VWfi YX' 5 ggYfg	17,839,940	14,241,769	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)	313,993	281,450	42
HcHU' 8 YZffYX' 8 YV]fg	313,993	281,450	43
HCH5 @5 GG9HG' 5 B8' CH< 9F' 896 #HG	112,447,792	110,186,612	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	3,181,819	3,181,819	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	63,789,054	60,339,466	5
“HcHU” DfcdfjYUfm7 UdjU	66,970,873	63,521,285	6
LONG-TERM DEBT			7
Bonds (221)	40,529,965	41,361,694	8
Advances from Municipality (223)	49,982	72,871	9
Other Long-Term Debt (224)	0	0	10
“HcHU” @b[!HYfa 8 YVh	40,579,947	41,434,565	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	652,783	432,172	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	1,203,085	1,163,605	17
Interest Accrued (237)	150,647	171,052	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	1,280,881	1,738,733	20
“HcHU” 7i ffYbhUbX’5 VWI YX’ @UV] jYg	3,287,396	3,505,562	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	75,997	100,498	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	687,599	763,384	25
“HcHU” 8 YZffYX’7 fYX]Jg	763,596	863,882	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)	845,980	861,318	31
“HcHU” CdYfUj b[F YgYf j Yg	845,980	861,318	32
“HCH5 @@56 =@H9 G’5 B8 CH<9F’7 F98 #HG	112,447,792	110,186,612	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	126,835,092	0	0	0	2
	126,835,092	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	109,810,312				5
Utility Plant in Service - Contributed Plant (101.2)	17,994,053				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)	469,599				11
Total Utility Plant	128,273,964	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)	31,689,643				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,825,371				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	34,515,014	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	93,758,950	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)	29,320,551	0	0	0	29,320,551	1
Credits during year						2
Charged Depreciation Expense (403)	2,439,102				2,439,102	3
Depreciation Expense on Meters Charged to Sewer	213,603				213,603	4
Salvage	0				0	5
Depreciation Charged to Equipment Clearing	41,700				41,700	6
Total credits	2,694,405	0	0	0	2,694,405	7
Debits during year						8
Book Cost of Plant Retired	325,313				325,313	9
Cost of Removal	0				0	10
Total debits	325,313	0	0	0	325,313	11
Balance end of year (111.1)	31,689,643	0	0	0	31,689,643	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)	2,425,542	0	0	0	2,425,542	1
Credits during year						2
Charged Other Income Deductions (426)	399,829				399,829	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	399,829	0	0	0	399,829	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)	2,825,371	0	0	0	2,825,371	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 each year, 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)	287,092	248,690	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	287,092	248,690	9

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
None				1
None				2
Total	0		0	3
Unamortized premium on debt (251)				
Bond Premium	24,501	429	75,997	4
None				5
None				6
Total	24,501		75,997	7

Capital Paid in by Municipality (Acct. 200)

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

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

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. Remaining \$1,640,701 are contributions for projects in years prior to 2019.

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)	
2013 WATER UTILITY REVENUE BONDS	04/03/2013	05/01/2033	2.00%	1,425,000	1
2015 SAFE DRINKING WATER LOAN	05/13/2015	05/01/2035	1.65%	1,652,559	2
2018 WATER UTILITY REVENUE BONDS	05/01/2018	05/01/2033	4.00%	2,375,000	3
2022 SAFE DRINKING WATER LOAN	06/22/2022	05/01/2052	2.15%	34,109,162	4
2025 SAFE DRINKING WATER LOAN	01/29/2025	05/01/2034	0.25%	846,365	5
2025 SAFE DRINKING WATER LOAN 2	08/27/2025	05/01/2035	0.25%	121,879	6
Total				40,529,965	7

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 refunding revenue bonds issued April 20, 2016 were paid in full on May 1, 2025. The two new DNR Safe Drinking Water Loans in 2025 are for the replacement of lead service lines in the City of Sheboygan.

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%	49,982	2
Total for Account 223				49,982	3

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	1,163,605	1
Charged water department expense	1,361,149	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	30,805	5
Total accruals and other credits	1,391,954	6
County, state and local taxes	1,163,670	7
Social Security taxes	175,155	8
PSC Remainder Assessment	13,649	9
Gross Receipts Tax	0	10
Total payments and other debits	1,352,474	11
Balance end of year	1,203,085	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
2013 WATER UTILITY REVENUE BOND	8,446	47,575	48,350	7,671	2
2015 SAFE DRINKING WATER LOAN \$3,122,030	4,960	28,097	28,512	4,545	3
2016 WATER UTILITY REVENUE BONDS \$2,115,000	627	1,254	1,881	0	4
2018 WATER UTILITY REVENUE BONDS \$4,705,000	16,272	87,504	90,038	13,738	5
2022 SAFE DRINKING WATER LOAN \$39,430,018	137,408	728,522	742,064	123,866	6
2025 SAFE DRINKING WATER LOAN		0	1,522	(1,522)	7
Subtotal Bonds (221)	167,713	892,952	912,367	148,298	8
Advances from Municipality (223)	0	0	0	0	9
UNFUNDED PENSION	3,339	2,654	3,644	2,349	10
Subtotal Advances from Municipality (223)	3,339	2,654	3,644	2,349	11
Other Long-Term Debt (224)	0	0	0	0	12
None				0	13
Subtotal Other Long-Term Debt (224)	0	0	0	0	14
Notes Payable (231)	0	0	0	0	15
None				0	16
Subtotal Notes Payable (231)	0	0	0	0	17
Customer Deposits (235)	0	0	0	0	18
None				0	19
Subtotal Customer Deposits (235)	0	0	0	0	20
Total	171,052	895,606	916,011	150,647	21

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Sinking Funds (125)	0	1
Bond Reserve Fund	534,909	2
Total (Acct. 125)	534,909	3
Cash and Working Funds (131)	0	4
Cash		5
Total (Acct. 131)	0	6
Temporary Cash Investments (136)	0	7
Temporary Cash Investments	12,079,845	8
Total (Acct. 136)	12,079,845	9
Customer Accounts Receivable (142)	0	10
Water	2,039,595	11
Total (Acct. 142)	2,039,595	12
Other Accounts Receivable (143)	0	13
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	1,304,744	15
Total (Acct. 143)	1,304,744	16
Receivables from Municipality (145)	0	17
Receivables for water main, laterals, and PFP	299,303 *	18
Total (Acct. 145)	299,303	19
Prepayments (165)	0	20
Prepayments	33,070	21
Total (Acct. 165)	33,070	22
Miscellaneous Current and Accrued Assets (174)	0	23
Deferred Outflow - OPEB	491,919	24
Deferred Outflow - Pension	1,304,372	25
Total (Acct. 174)	1,796,291	26
Miscellaneous Deferred Debits (186)	0	27
Cumulative Effect - GASB 68	313,993	28
Total (Acct. 186)	313,993	29
Accounts Payable (232)	0	30
Accounts Payable	652,783	31
Total (Acct. 232)	652,783	32

Balance Sheet Detail - Other Accounts

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

Miscellaneous Current and Accrued Liabilities (242)	0	33
Accrued Payroll	177,728	34
Deferred Inflow - OPEB	274,706	35
Deferred Inflow - Pension	828,447	36
Total (Acct. 242)	1,280,881	37
Other Deferred Credits (253)	0	38
Regulatory Liability	0	39
Cumulative Effect - GASB 75	26,244	40
Net OPEB Liability	437,190	41
Net Pension Liability	224,165	42
Total (Acct. 253)	687,599	43
Miscellaneous Operating Reserves (265)	0	44
Accrued Vacation & Sick Leave	845,980	45
Total (Acct. 265)	845,980	46

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

Return on Rate Base Computation

- 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)	108,907,189				108,907,189	2
Materials and Supplies	267,891				267,891	3
Less Average						4
Reserve for Depreciation (111.1)	30,505,097				30,505,097	5
Customer Advances for Construction	0				0	6
Regulatory Liability	0				0	7
Average Net Rate Base	78,669,983	0	0	0	78,669,983	8
Net Operating Income	3,104,698				3,104,698	9
Net Operating Income as a percent of Average Net Rate Base	3.95%	N/A	N/A	N/A	3.95%	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	0	0	0	0	0	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)					0	5
Balance End of Year	0	0	0	0	0	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 two phase rate increase was approved by the Public Service Commission of Wisconsin to provide for a phase I rate of return of 3.8% effective April 1, 2024, and total rate of return at phase II of 6% effective April 1, 2025. Since the last rate increase, operating revenues have decreased, while the Utility has experienced significant increasing operating costs and has continued to invest in system replacements and improvements, including the historic Raw Water Improvement Project, replacing one of the original intake pipes in Lake Michigan.

5. Obligations incurred or assumed, excluding commercial paper

The Utility closed three DNR Safe Drinking Water grants and loans in 2025 for lead service line replacement totaling \$5,371,622 in principal forgiveness and \$1,011,365 in loans. Sheboygan Water Utility submitted a DNR SDWLP application on June 30, 2024 for funding replacement of filters 7, 8, and 9, along with filter building roof beam reconstruction in the amount of \$4,232,414. The loan is scheduled to close May 2026.

6. Formal proceedings with the Public Service Commission
None

7. Any additional matters
None

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	13,001,765	11,445,924	2
Total Sales of Water	13,001,765	11,445,924	3
Other Operating Revenues			4
Forfeited Discounts (470)	154,783	143,737	5
Rents from Water Property (472)	32,217	31,278	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	85,794	70,543	8
Total Other Operating Revenues	272,794	245,558	9
Total Operating Revenues	13,274,559	11,691,482	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	19,196	3,530	12
Pumping Expenses (620-633)	904,405	1,017,902	13
Water Treatment Expenses (640-652)	1,880,926	1,979,602	14
Transmission and Distribution Expenses (660-678)	1,506,014	1,381,967	15
Customer Accounts Expenses (901-906)	348,239	345,361	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,710,830	1,655,248	18
Total Operation and Maintenance Expenses	6,369,610	6,383,610	19
Other Operating Expenses			20
Depreciation Expense (403)	2,439,102	1,953,604	21
Amortization Expense (404-407)			22
Taxes (408)	1,361,149	1,316,081	23
Total Other Operating Expenses	3,800,251	3,269,685	24
Total Operating Expenses	10,169,861	9,653,295	25
NET OPERATING INCOME	3,104,698	2,038,187	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)	17,150	712,853	3,375,842	10
Commercial (461.2)	1,308	221,319	804,870	11
Industrial (461.3)	153	2,186,965	5,693,966	12
Public Authority (461.4)	119	47,013	170,390	13
Multifamily Residential (461.5)	296	129,009	448,503	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	19,026	3,297,159	10,493,571	16
Private Fire Protection Service (462)	298		153,091	17
Public Fire Protection Service (463)	19,098		1,069,591	18
Other Water Sales (465)				19
Sales for Resale (466)	8	542,396	1,285,512	20
Interdepartmental Sales (467)				21
Total Sales of Water	38,430	3,839,555	13,001,765	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	210,400	471,823	1
Sheboygan Falls Utilities	TAYLOR DR & HWY 23	331,996	813,689	2
Total		542,396	1,285,512	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)	916,936	2
Wholesale fire protection billed	152,655	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)	1,069,591	5
Forfeited Discounts (470)		6
Customer late payment charges	154,783	7
Total Forfeited Discounts (470)	154,783	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	32,217	10
Total Rents from Water Property (472)	32,217	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	85,794 *	16
Total Other Water Revenues (474)	85,794	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.

Acct 474 is 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)		19,196	19,196	3,530	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	19,196	19,196	3,530	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)	49,682		49,682	46,911	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)		559,802	559,802	527,569	19
Pumping Labor and Expenses (624)	34		34	0	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)	1,997	67,866	69,863	71,891	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)	14,148		14,148	13,974	24
Maintenance of Structures and Improvements (631)	196,332	8,417	204,749	250,230	25 *
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)	504	5,623	6,127	107,327	27 *
Total Pumping Expenses	262,697	641,708	904,405	1,017,902	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)	55,189	6,814	62,003	63,986	30
Chemicals (641)	14	460,683	460,697	460,600	31
Operation Labor and Expenses (642)	611,040	294,606	905,646	918,155	32
Miscellaneous Expenses (643)	5,396	22,976	28,372	108,006	33 *
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)	58,057		58,057	56,140	36
Maintenance of Water Treatment Equipment (652)	4,172	361,979	366,151	372,715	37
Total Water Treatment Expenses	733,868	1,147,058	1,880,926	1,979,602	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)	62,724		62,724	66,969	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)		17,827	17,827	20,730	41
Transmission and Distribution Lines Expenses (662)	76,694	2,089	78,783	141,245 *	42
Meter Expenses (663)	34,427	5,103	39,530	46,327	43
Customer Installations Expenses (664)	26,242	166,781	193,023	183,688	44
Miscellaneous Expenses (665)	159,589	140,094	299,683	253,548 *	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)		2,681	2,681	3,799	47
Maintenance of Structures and Improvements (671)	74,418	16,607	91,025	97,402	48
Maintenance of Distribution Reservoirs and Standpipes (672)	665	3,895	4,560	56,188 *	49
Maintenance of Transmission and Distribution Mains (673)	296,179	269,867	566,046	411,366 *	50
Maintenance of Services (675)	468	5,492	5,960	4,294	51
Maintenance of Meters (676)	33,512	2,274	35,786	34,812	52
Maintenance of Hydrants (677)	12,597	95,789	108,386	61,599 *	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	777,515	728,499	1,506,014	1,381,967	55
CUSTOMER ACCOUNTS EXPENSES					56
Supervision (901)	60,906		60,906	63,740	57
Meter Reading Expenses (902)	23,511	15,414	38,925	35,655	58
Customer Records and Collection Expenses (903)	123,182	122,044	245,226	243,876	59
Uncollectible Accounts (904)		3,182	3,182	1,864	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	226	62
Total Customer Accounts Expenses	207,599	140,640	348,239	345,361	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)	458,841		458,841	460,441	68
Office Supplies and Expenses (921)		17,295	17,295	26,475	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		193,613	193,613	145,961 *	71
Property Insurance (924)		86,516	86,516	68,841 *	72
Injuries and Damages (925)		84,335	84,335	88,473	73
Employee Pensions and Benefits (926)		794,304	794,304	775,412 *	74
Regulatory Commission Expenses (928)			0	4,622	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)	3,748	41,033	44,781	32,040 *	77
Rents (931)			0	0	78
Maintenance of General Plant (932)		31,145	31,145	52,983 *	79
Total Administrative and General Expenses	462,589	1,248,241	1,710,830	1,655,248	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	2,444,268	3,925,342	6,369,610	6,383,610	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 613 - increase in 2025 due to inspection of intake pipe in Lake Michigan in 2025.
 - Acct 631 - decrease in 2025 due to high lift vault piping maintenance in prior year.
 - Acct 633 - decrease in 2025 due to maintenance of pump at Park Ave in prior year.
 - Acct 643 - decrease in 2025 due to filter and underdrain maintenance in prior year.
 - Acct 662 - decrease in 2025 due to replacement of remote read hardware and software in prior year.
 - Acct 665 - increase in 2025 due to upgrade of GIS systems software.
 - Acct 672 - decrease in 2025 due to Erie Avenue tank maintenance in the prior year.
 - Acct 673 - increase in 2025 due to a significant increase in water main breaks over prior year.
 - Acct 677 - increase in 2025 due to increased costs for hydrant painting, parts, and maintenance.
 - Acct 923 - increase in 2025 due to increased legal and audit fees, and IT security and consulting fees.
 - Acct 924 - increase in 2025 due to increased property and cyber insurance premiums.
 - Acct 926 - increase in 2025 due to increased medical insurance fees and pension costs.
 - Acct 930 - increase in 2025 due to development of employee intranet and association membership dues.
 - Acct 932 - decrease in 2025 due to maintenance and landscaping of utility grounds in prior year.
-

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	1,203,085	1,163,605	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	30,805	30,719	2
Net Property Tax Equivalent	1,172,280	1,132,886	3
Social Security	175,155	170,881	4
PSC Remainder Assessment	13,649	12,262	5
Town of Sheboygan Property Tax	65	52	6
Total Tax Expense	1,361,149	1,316,081	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			PROPERTY TAX EQUIVALENT CALCULATION		
1. State Tax Rate	mills	0.000000	12. Local Tax Rate	mills	6.245179
2. County Tax Rate	mills	3.227573	13. Combined School Tax Rate	mills	6.370633
3. Local Tax Rate	mills	6.245179	14. Other Tax Rate - Local	mills	0.000000
4. School Tax Rate	mills	5.849028	15. Total Local & School Tax Rate	mills	12.615812
5. Vocational School Tax Rate	mills	0.521605	16. Total Tax Rate	mills	15.843385
6. Other Tax Rate - Local	mills	0.000000	17. Ratio of Local and School Tax to Total	dec.	0.796283
7. Other Tax Rate - Non-Local	mills	0.000000	18. Total Tax Net of State Credit	mills	14.746997
8. Total Tax Rate	mills	15.843385	19. Net Local and School Tax Rate	mills	11.742777
9. Less: State Credit	mills	1.096388	20. Utility Plant, Jan 1	\$	126,835,092
11. Net Tax Rate	mills	14.746997	21. Materials & Supplies	\$	248,690
			22. Subtotal	\$	127,083,782
			23. Less: Plant Outside Limits	\$	21,501,240
			24. Taxable Assets	\$	105,582,542
			25. Assessment Ratio	dec.	0.970361
			26. Assessed Value	\$	102,453,181
			27. Net Local and School Tax Rate	mills	11.742777
			28. Tax Equiv. Computed for Current Year	\$	1,203,085

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION	
1. Utility Plant, Jan 1	\$ 126,835,092
2. Materials & Supplies	\$ 248,690
3. Subtotal	\$ 127,083,782
4. Less: Plant Outside Limits	\$ 21,501,240
5. Taxable Assets	\$ 105,582,542
6. Assessed Value	\$ 102,453,181
7. Tax Equiv. Computed for Current Year	\$ 1,203,085
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)	\$ 1,203,085

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)	5,607,891				5,607,891	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	19,848,579	201,405			20,049,984 *	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	25,456,470	201,405	0	0	25,657,875	14
PUMPING PLANT						15
Land and Land Rights (320)	2,475				2,475	16
Structures and Improvements (321)	8,630,761	134,193	3,000		8,767,954 *	17
Other Power Production Equipment (323)	935,592				935,592	18
Electric Pumping Equipment (325)	6,168,380		1,800		6,166,580	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	653,951				653,951	21
Total Pumping Plant	16,391,159	134,193	4,800	0	16,520,552	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)	6,170,225				6,170,225	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	2,520,154				2,520,154	28
Total Water Treatment Plant	13,771,157	0	0	0	13,771,157	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	379,889				379,889	31
Structures and Improvements (341)	850,673				850,673	32
Distribution Reservoirs and Standpipes (342)	6,672,505	17,837	3,157		6,687,185 *	33
Transmission and Distribution Mains (343)	33,388,207	1,204,016	68,081		34,524,142 *	34
Services (345)	0				0	35
Meters (346)	5,100,836	257,689	131,695		5,226,830 *	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)	2,543,077	42,681	20,550		2,565,208	37	
Other Transmission and Distribution Plant (349)	0				0	38	
Total Transmission and Distribution Plant	48,935,187	1,522,223	223,483	0	50,233,927	39	
GENERAL PLANT							40
Land and Land Rights (389)	0				0	41	
Structures and Improvements (390)	603,349				603,349	42	
Office Furniture and Equipment (391)	88,611				88,611	43	
Computer Equipment (391.1)	214,057	81,863	18,601		277,319 *	44	
Transportation Equipment (392)	625,761	191,874	75,146		742,489 *	45	
Stores Equipment (393)	0				0	46	
Tools, Shop and Garage Equipment (394)	285,528		3,283		282,245	47	
Laboratory Equipment (395)	31,709				31,709	48	
Power Operated Equipment (396)	454,882				454,882	49	
Communication Equipment (397)	60,372				60,372	50	
SCADA Equipment (397.1)	1,085,825				1,085,825	51	
Miscellaneous Equipment (398)	0				0	52	
Total General Plant	3,450,094	273,737	97,030	0	3,626,801	53	
Total utility plant in service directly assignable	108,004,067	2,131,558	325,313	0	109,810,312	54	
Common Utility Plant Allocated to Water Department	0				0	55	
TOTAL UTILITY PLANT IN SERVICE	108,004,067	2,131,558	325,313	0	109,810,312	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.
- 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](#)

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 313 - additions to raw water lake intakes.
- Acct 321 - additions to raw water plant structures.
- Acct 342 - security upgrades at various Utility properties.
- Acct 343 - additions include watermain replacement at various locations.
- Acct 346 - additions include meter and remote read units at various locations.
- Acct 391 - replaced IT server and out-dated computer equipment.
- Acct 392 - added new dump truck in Distribution Department.

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

- Acct 343 - retirements of watermain at various locations.
 - Acct 346 - retirements of meter and remote read units at various locations.
 - Acct 392 - retired old dump truck in Distribution Department.
-

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)	1,792,880				1,792,880	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	6,926,559				6,926,559	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	8,719,439	0	0	0	8,719,439	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	2,362,429				2,362,429	17
Other Power Production Equipment (323)	9,357				9,357	18
Electric Pumping Equipment (325)	275,884				275,884	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	2,647,670	0	0	0	2,647,670	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)	421,091				421,091	28
Total Water Treatment Plant	814,178	0	0	0	814,178	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)	11,047				11,047	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	11,047	0	0	0	11,047	53
Total utility plant in service directly assignable	17,994,053	0	0	0	17,994,053	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	17,994,053	0	0	0	17,994,053	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)	89,726	3.20%	179,453					269,179	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	670,622	1.70%	339,138					1,009,760	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	760,348		518,591	0	0	0	0	1,278,939	8
PUMPING PLANT									9
Structures and Improvements (321)	1,446,859	3.20%	278,283	3,000				1,722,142	10
Other Power Production Equipment (323)	283,329	4.40%	41,166					324,495	11
Electric Pumping Equipment (325)	2,179,646	4.40%	196,802	1,800				2,374,648	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	653,951	4.40%						653,951	14
Total Pumping Plant	4,563,785		516,251	4,800	0	0	0	5,075,236	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	3,017,496	3.20%	162,158					3,179,654	17
Sand or Other Media Filtration Equipment (332)	3,389,408	3.30%	203,617					3,593,025	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	917,634	6.00%	151,209					1,068,843	20
Total Water Treatment Plant	7,324,538		516,984	0	0	0	0	7,841,522	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	676,669	3.20%	27,221					703,890	23
Distribution Reservoirs and Standpipes (342)	2,226,475	1.90%	126,917	3,157				2,350,235	24
Transmission and Distribution Mains (343)	7,272,331	1.30%	423,819	68,081				7,628,069	25
Services (345)	0							0	26
Meters (346)	3,081,966	5.50%	284,010	131,695				3,234,281	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)	829,651	2.20%	52,090	20,550				861,191	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	14,087,092		914,057	223,483	0	0	0	14,777,666	30
GENERAL PLANT									31
Structures and Improvements (390)	408,172	2.90%	17,207					425,379	32
Office Furniture and Equipment (391)	34,456	5.80%	5,138					39,594	33
Computer Equipment (391.1)	198,276	26.70%	21,235	18,601				200,910	34
Transportation Equipment (392)	612,377	13.30%	90,989	75,146				628,220	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	236,607	5.80%	16,466	3,283				249,790	37
Laboratory Equipment (395)	27,302	5.80%	1,840					29,142	38
Power Operated Equipment (396)	352,030	7.50%	34,116					386,146	39
Communication Equipment (397)	60,372	15.00%						60,372	40
SCADA Equipment (397.1)	655,198	9.20%	41,528					696,726	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	2,584,790		228,519	97,030	0	0	0	2,716,279	43
Total accum. prov. directly assignable	29,320,553		2,694,402	325,313	0	0	0	31,689,642	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	29,320,553		2,694,402	325,313	0	0	0	31,689,642	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)	28,686	3.20%	57,372					86,058	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	58,876	1.70%	117,752					176,628	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	87,562		175,124	0	0	0	0	262,686	8
PUMPING PLANT									9
Structures and Improvements (321)	37,799	3.20%	75,598					113,397	10
Other Power Production Equipment (323)	206	4.40%	412					618	11
Electric Pumping Equipment (325)	6,069	4.40%	12,139					18,208	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	44,074		88,149	0	0	0	0	132,223	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	71,729	3.20%	9,563					81,292	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)	119,723	6.00%	25,265					144,988	20
Total Water Treatment Plant	285,672		34,828	0	0	0	0	320,500	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)	1,727,649	1.30%	87,865					1,815,514	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)	280,077	2.00%	12,847					292,924	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	2,007,726		100,712	0	0	0	0	2,108,438	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)	508	9.20%	1,016					1,524	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	508		1,016	0	0	0	0	1,524	43
Total accum. prov. directly assignable	2,425,542		399,829	0	0	0	0	2,825,371	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	2,425,542		399,829	0	0	0	0	2,825,371	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 14" diameter in the 18" 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	390				83	18		23,318	6
6.000	53,802	71,266	112,927	77,455	80,197	25,756	4,526	7,195	401	1,362	376		435,263	7
8.000	10,747	14,946	16,482	8,826	14,902	25,028	34,104	34,059	8,242	7,400	5,017		179,753	8
10.000	5,631	7,316	6,369	9,941	7,067	532	398			4	28		37,286	9
12.000	12,020	19,382	19,007	23,511	26,058	26,284	40,773	26,854	19,888	21,558	9,037		244,372	10
14.000			5,639										5,639	11
16.000	6,351	8,840	3,110	6,226	3,579	5,671	5,814	11,190	11,185	17,549	987		80,502	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	378		27,983	15
30.000			8,971		7,263	1,191				5,582			23,007	16
36.000								678					678	17
Total	91,291	148,208	175,387	130,225	139,965	95,976	86,293	87,671	57,214	67,445	15,841		1,095,516	18

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

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 12" diameter in the 12" category.

Age of Water Mains (Page W-13)

General Footnote

Water mains added during 2025 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.

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 Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January		341,155		336,037			336,037	1
February		308,770		305,941			305,941	2
March		336,841		333,310			333,310	3
April		338,178		330,551			330,551	4
May		358,893		343,192			343,192	5
June		377,183		364,261			364,261	6
July		396,111		380,310			380,310	7
August		400,663		389,994			389,994	8
September		376,813		371,225			371,225	9
October		383,968		366,718			366,718	10
November		332,794		321,822			321,822	11
December		311,454		303,286			303,286	12
TOTAL	0	4,262,823	0	4,146,647	0	0	4,146,647	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)	4,146,647	2
Less: Gallons (000s) sold to wholesale customers (exported water)	542,396	3
Subtotal: Net gallons (000s) entering distribution system	3,604,251	4
Less: Gallons (000s) sold to retail customers (billed, metered)	3297159	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	307,092	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	500	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	18,367	10
Subtotal: Unbilled Authorized Consumption	18,867	11
Total Water Loss	288,225	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	811	14
Gallons (000s) estimated due to data and billing errors	6758	15
Gallons (000s) estimated due to customer meter under-registration	1,442	16
Subtotal Apparent Losses	9,011	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	11,184	18
Gallons (000s) estimated due to unreported and background leakage	268,030	19
Subtotal Real Losses (leakage)	279,214	20
Non-Revenue Water as percentage of net water supplied	9%	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	15,317	24
Date of maximum	07/18/2025	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	6,662	28
Date of minimum	12/26/2025	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	6,189,104	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	39	41
Number of service breaks repaired this year	13	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

- 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
LAKE MICHIGAN 3	6,500	51	60	3

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)	
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
RAW WATER PUMP 11	72A PARK AVE		Primary	Treatment	2024	Vertical Turbine	6,600	2024	7638	Electric	150	23
RAW WATER PUMP 12	72A PARK AVE		Primary	Treatment	2024	Vertical Turbine	10,500	2024	9999	Electric	250	24
RAW WATER PUMP 13	72A PARK AVE		Primary	Treatment	2024	Vertical Turbine	10,500	2024	9999	Electric	250	25
RAW WATER PUMP 14	72A PARK AVE		Primary	Treatment	2024	Vertical Turbine	6,600	2024	7638	Electric	150	26
WASH PUMP #10	72A PARK AVE WASH PUMP		Primary	Treatment	1959	Centrifugal	5,200	1959	5200	Electric	100	27
WASH PUMP 2 #11	72A PARK AVE WASH PUMP		Standby	Treatment	2013	Centrifugal	8,000	2013	8000	Electric	200	28
WILGUS #1	3169 WILGUS AVE		Booster	Distribution	1986	Centrifugal	250	1986	250	Electric	7	29
WILGUS #2	3169 WILGUS AVE		Booster	Distribution	1986	Centrifugal	650	2006	250	Electric	20	30
WILGUS #2 GAS	3169 WILGUS AVE		Standby	Distribution	1986	Centrifugal	650	2011	250	Natural Gas	30	31
WILGUS #3	3169 WILGUS AVE		Booster	Distribution	1986	Centrifugal	1,500	2011	650	Electric	60	32

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	x Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	x Flocculation/Sedimentation x Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Ion Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Corrosion _ Other	Yes	Central Facilities	5

Water Mains

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 16" diameter in the 36" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	1	204				204	1
Other Metal	Distribution	1 1/4	388				388	2
Other Metal	Distribution	1 1/2	185				185	3
Other Plastic	Distribution	2	85				85	4
Other Metal	Distribution	3	250				250	5
Other Metal	Distribution	4	24,537		1,316		23,221	6
PVC	Distribution	4	77				77	7
Other Metal	Distribution	6	438,393	128	3,772		434,749	8
PVC	Distribution	6	292				292	9
Other Metal	Distribution	8	169,893				169,893	10
PVC	Distribution	8	2,703	3,605			6,308	11
Other Metal	Distribution	10	38,501		1,257		37,244	12
PVC	Distribution	10	42				42	13
Other Metal	Distribution	12	217,126	1,282	259		218,149	14
PVC	Distribution	12	15,507	228			15,735	15
Other Metal	Distribution	14	5,639				5,639	16
Other Metal	Distribution	16	77,619		12		77,607	17
PVC	Distribution	16	61				61	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
PVC	Distribution	24	378				378	24
Other Metal	Distribution	30	9,772				9,772	25
Other Metal	Transmission	30	12,605				12,605	26
Other Metal	Transmission	36	678				678	27
Total Within Municipality			1,078,167	5,243	6,616		1,076,794	28
Other Metal	Distribution	6	210				210	29
Other Metal	Distribution	8	3,552				3,552	30
Other Metal	Distribution	12	10,471				10,471	31
Other Metal	Distribution	16	2,833				2,833	32
PVC	Distribution	20	976				976	33
Other Metal	Transmission	30	680				680	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			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Total Outside Municipality			18,722				18,722	35
Total Utility			1,096,889	5,243	6,616		1,095,516	36

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" diameter in the 12" 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 2025 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	14				14		1
Galvanized	0.500	398		28	3	373	28	2
Lead	0.500	63			(5)	58		3
Copper	0.500	701			31	732		4
Unlined Cast Iron (pre-early 1950's)	0.500	14				14		5
PVC	0.500	7			4	11		6
Unknown - May Contain Lead	0.500	948		47	(24)	877	47	7
Galvanized	0.625	5				5		8
Lead	0.625	3,749		204	70	3,615	204	9
Copper	0.625	47			6	53		10
Unlined Cast Iron (pre-early 1950's)	0.625	2				2		11
Unknown - May Contain Lead	0.625	33			(15)	18		12
Ductile Iron, Lined (late 1960's to present)	0.750	17			6	23		13
Galvanized	0.750	4				4		14
Lead	0.750	33			(5)	28		15
Copper	0.750	6,700			120	6,820		16
Other Plastic	0.750	150			35	185		17
Unlined Cast Iron (pre-early 1950's)	0.750	5			1	6		18
Unknown - May Contain Lead	0.750	473			(135)	338		19
Ductile Iron, Lined (late 1960's to present)	1.000	16			3	19		20
Copper	1.000	1,559			(33)	1,526		21
Other Plastic	1.000	731	279		58	1,068		22
Unlined Cast Iron (pre-early 1950's)	1.000	5				5		23
Unknown - May Contain Lead	1.000	30			(13)	17		24
Ductile Iron, Lined (late 1960's to present)	1.500	4			2	6		25
Copper	1.500	1				1		26
Other Plastic	1.500	102			(92)	10		27
Unlined Cast Iron (pre-early 1950's)	1.500	2				2		28
Ductile Iron, Lined (late 1960's to present)	2.000	12				12		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.

Copper	2.000	2		1	3		30
Other Plastic	2.000	6		1	7		31
Unlined Cast Iron (pre-early 1950's)	2.000	4			4		32
Unknown - Does Not Contain Lead	2.000	1			1		33
Ductile Iron, Lined (late 1960's to present)	2.500	1			1		34
Ductile Iron, Lined (late 1960's to present)	3.000	3			3		35
Lined Cast Iron (mide-1950's to early 1970)	3.000	2			2		36
PVC	3.000	3			3		37
Ductile Iron, Lined (late 1960's to present)	4.000	13			13		38
Unlined Cast Iron (pre-early 1950's)	4.000	21		1	22		39
Unknown - Does Not Contain Lead	4.000	1			1		40
Ductile Iron, Lined (late 1960's to present)	6.000	13			13		41
Unlined Cast Iron (pre-early 1950's)	6.000	12		(1)	11		42
PVC	6.000	2			2		43
Unknown - Does Not Contain Lead	6.000	1			1		44
Ductile Iron, Lined (late 1960's to present)	8.000	20			20		45
Unlined Cast Iron (pre-early 1950's)	8.000	9		(3)	6		46
PVC	8.000	2			2		47
Ductile Iron, Lined (late 1960's to present)	10.000	1			1		48
Unlined Cast Iron (pre-early 1950's)	12.000	1			1		49
Unlined Cast Iron (pre-early 1950's)	30.000	1			1		50
Utility Total		15,944	279	279	16	15,960	279

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 2025 from the water main to the curb stop were financed by Sheboygan Water Utility Lead Water Service Replacement Program using a combination of grants and loans. The amount remaining after the grant may also be paid in full, or in part, by the property owner. Sheboygan Water Utility applies for funding through the DNR Safe Drinking Water Loan Program each year.

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 2025, 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 1,253. Sheboygan Water Utility continues to make progress in identifying lateral materials through various methods.

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	19,419	1,800	1,914	23	19,328	1,656	17,104	900	52	16	104					84	1,068	19,328	1
1	426	48	69	(1)	404	69	56	237	26	29	37					11	8	404	2
1 1/2	238			2	240	19	6	81	14	25	80		1			6	27	240	* 3
2	233				233	49		71	33	38	56		2			9	24	233	* 4
3	61	3			64	21		15	9	10	19					3	8	64	* 5
4	21				21	9		3	8	1	1						8	21	* 6
6	11		1		10	9			8				1				1	10	* 7
8	7				7	6			3				2				2	7	* 8
10	2				2	2							2					2	* 9
Total	20,418	1,851	1,984	24	20,309	1,840	17,166	1,307	153	119	297		8			113	1,146	20,309	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: 22)

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 19028)

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 reclassification 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.

Not all meters in this category were due for testing in 2025. We test a portion of this size meter each year to ensure all meet administrative code testing timeframes.

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.

Not all meters in this category were due for testing in 2025. We test a portion of this size meter each year to ensure all meet administrative code testing timeframes.

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

Not all meters in this category were due for testing in 2025. We test a portion of this size meter each year to ensure all meet administrative code testing timeframes.

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	205			(167)	38	1
Fire - Within Municipality	2,105	22	23	(39)	2,065	2
Total Fire Hydrants	2,310	22	23	(206)	2,103	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	743
Number of Distribution System Valves end of year	3,350
Number of Distribution Valves operated during Year	637

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).

Hydrants and Distribution System Valves (Page W-25)

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

This number reflects the number of private hydrants within the system. Originally read it as "outside municipality" meaning not owned by municipality. New number reflects data derived from GIS filtering.

General Footnote

General adjustments are due to ongoing upgrades to GIS and asset management practices. This has enabled increased accuracy and filtering of current system inventories, resulting in necessary adjustments to the counts.

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	11/18/2024	*	1
Station Meter	>= 24-inch	High lift (west)	Magnetic	11/18/2024	*	2
Station Meter	>= 24-inch	Low lift (east/west)	Magnetic	11/18/2024	*	3
Station Meter	>= 24-inch	Lowlift (south)	Magnetic	11/28/2024	*	4
Wholesale Meter	6	Kohler south 3925 Washington	Turbine	03/19/2025		5
Wholesale Meter	8	Kohler east 3400 union Ave	Turbine	08/19/2025		6
Wholesale Meter	8	Kohler west 3400 Union Ave	Turbine	08/19/2025		7
Wholesale Meter	10	Kohler north 3207 Erie Ave	Magnetic	12/17/2025		8
Wholesale Meter	10	Sheboygan Falls 927 N Taylor	Turbine	12/17/2025		9

List of All Station and Wholesale Meters

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

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

General Footnote

Station meters are required to be tested every two years.

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~~ ^{within} Muni Boundary ~~A~~ refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Sheboygan (City) **	19,020	1
Sheboygan (Town)	9	2
Total - Sheboygan County	19,029	3
Total - Customers Served	19,029	4
Total - Outside Muni Boundary	9	5
Total - Within Muni Boundary **	19,020	6

** = *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)	
Ductile Iron, Lined (late 1960's to present)	0.500	12			1	13			1
Galvanized	0.500	573		39	11	545	39	39	2
Lead	0.500	379			(15)	364			3
Copper	0.500	688			80	768			4
Unlined Cast Iron (pre-early 1950's)	0.500	14			1	15			5
Unknown - May Contain Lead	0.500	459			(105)	354			6
Ductile Iron, Lined (late 1960's to present)	0.625	3			(1)	2			7
Galvanized	0.625	10			1	11			8
Lead	0.625	3,914		230	26	3,710	230	230	9
Copper	0.625	58			68	126			10
Unlined Cast Iron (pre-early 1950's)	0.625	3				3			11
Unknown - May Contain Lead	0.625	24			(1)	23			12
Ductile Iron, Lined (late 1960's to present)	0.750	15			5	20			13
Galvanized	0.750	41				41			14
Lead	0.750	352			(11)	341			15
Copper	0.750	6,680			192	6,872			16
Other Plastic	0.750	235			79	314			17
Unlined Cast Iron (pre-early 1950's)	0.750	5			(4)	1			18
Unknown - May Contain Lead	0.750	377		52	(159)	166	52	52	19
Ductile Iron, Lined (late 1960's to present)	1.000	12			4	16			20
Galvanized	1.000	3			1	4			21
Lead	1.000	11			2	13			22
Copper	1.000	1,103			(31)	1,072			23
Other Plastic	1.000	691	321		(104)	908			24
Unlined Cast Iron (pre-early 1950's)	1.000	4			1	5			25
Unknown - May Contain Lead	1.000	47			(28)	19			26
Ductile Iron, Lined (late 1960's to present)	1.500	4			(1)	3			27
Other Plastic	1.500	97			1	98			28
Unknown - May Contain Lead	1.500	1			2	3			29
Ductile Iron, Lined (late 1960's to present)	2.000	10				10			30
Copper	2.000	2			1	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.

Other Plastic	2.000	4		1	5			32	
Unlined Cast Iron (pre-early 1950's)	2.000	4		(1)	3			33	
Unknown - Does Not Contain Lead	2.000	4			4			34	
Ductile Iron, Lined (late 1960's to present)	2.500	1			1			35	
Ductile Iron, Lined (late 1960's to present)	3.000	3			3			36	
Other Plastic	3.000	3			3			37	
Unlined Cast Iron (pre-early 1950's)	3.000	2			2			38	
Ductile Iron, Lined (late 1960's to present)	4.000	13			13			39	
Unlined Cast Iron (pre-early 1950's)	4.000	21		1	22			40	
Unknown - Does Not Contain Lead	4.000	1			1			41	
Ductile Iron, Lined (late 1960's to present)	6.000	13		2	15			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	5		(2)	3			45	
Ductile Iron, Lined (late 1960's to present)	8.000	14			14			46	
Unlined Cast Iron (pre-early 1950's)	8.000	6			6			47	
PVC	8.000	2		(1)	1			48	
Ductile Iron, Lined (late 1960's to present)	10.000	1			1			49	
Unlined Cast Iron (pre-early 1950's)	12.000	4			4			50	
Unlined Cast Iron (pre-early 1950's)	30.000	1			1			51	
Utility Total		15,944	321	321	16	15,960	321	321	52

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 grants and loans. Sheboygan Water Utility applies annually to the DNR Safe Drinking Water Loan Program for grant and/or loan funds in varying amounts to help fund lead and galvanized lateral replacement.

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 2025, 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 573.

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.
- g When providing quarterly data, provide the amounts of notices/customers that occur during each separate quarter, rather than providing a snapshot of numbers on the last day of the quarter or a running total through the year.

	Description (a)	Amount (b)
Disconnection Notices		
1.	Total number of disconnection notices sent to residential customers for non-payment as of March 31	0
2.	Total number of disconnection notices sent to residential customers for non-payment as of June 30	0
3.	Total number of disconnection notices sent to residential customers for non-payment as of September 30	0
4.	Total number of disconnection notices sent to residential customers for non-payment as of December 31	0
Disconnections		
1.	Total number of residential disconnections of service performed for non-payment as of March 31	0
2.	Total number of residential disconnections of service performed for non-payment as of June 30	0
3.	Total number of residential disconnections of service performed for non-payment as of September 30	0
4.	Total number of residential disconnections of service performed for non-payment as of December 31	0
Arrears (Customers)		
1.	Total number of residential customers with arrears as of March 31	1,132
2.	Total number of residential customers with arrears as of June 30	1,288
3.	Total number of residential customers with arrears as of September 30	1,208
4.	Total number of residential customers with arrears as of December 31	1,394
Arrears (Dollar Amounts)		
1.	Total dollar amount of residential customer arrears as of March 31	83,065
2.	Total dollar amount of residential customer arrears as of June 30	108,581
3.	Total dollar amount of residential customer arrears as of September 30	138,583
4.	Total dollar amount of residential customer arrears as of December 31	82,728
Tax Roll		
1.	Total number of residential customers with arrears placed on the tax roll	1,414
2.	Total dollar amount of residential arrears placed on the tax roll	222,732

Footnotes Yes

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.
- g When providing quarterly data, provide the amounts of notices/customers that occur during each separate quarter, rather than providing a snapshot of numbers on the last day of the quarter or a running total through the year.

Water Residential Customer Data Disconnection, Arrears, and Tax Roll (Page W-30)

General Footnote

Sheboygan Water Utility discontinued the disconnection program in 2025 for delinquent accounts, instead relying on the tax roll process at year end to collect on delinquencies.