



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

SHEBOYGAN WATER UTILITY

72 PARK AVE
SHEBOYGAN, WI 53081-2958

For the Year Ended: DECEMBER 31, 2019

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

Filed: 05/26/2020

Water Service Started Date: 03/01/1909

DNR Public Water System ID: 46003540

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

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

Date Signed: **5/5/2020**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Lisa M. Gottsacker, CPA

Title: Utility Accountant

Mailing Address: 72 Park Avenue
Sheboygan, WI 53081

Phone: (920) 459-3804

Email Address: lgottsacker@sheboyganwater.org

Accounting firm or consultant preparing this report (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

Name and title of utility General Manager (or equivalent)

Name: Joe Trueblood

Title: Superintendent

Mailing Address: 72 Park Avenue
Sheboygan, WI 53081

Phone: (920) 459-3805

Email Address: joetrueblood@sheboyganwater.org

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

Name: Gerald R. Van De Kreeke, CPA

Title: President

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

Phone: (920) 458-4351

Email Address: gvandekreeke@vdk.com

Contact person for cybersecurity issues and events

Name: Joe Trueblood

Title: Superintendent

Mailing Address: 72 Park Avenue
Sheboygan, WI 53081

Phone: (920) 459-3805

Email Address: joetrueblood@sheboyganwater.org

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

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

Date of most recent audit report: 03/31/2020

Period covered by most recent audit: 01/01/2019-12/31/2019

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

Name: Jodi Dobson, CPA

Title: Partner

Organization Name: Baker Tilly Virchow Krause, LLP

USPS Address: Ten Terrace Court, PO Box 7398

City State Zip Madison, WI 53707-7398

Telephone: (608) 240-2469

Email Address: jodi.dobson@bakertilly.com

Report Preparation

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

Review

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any of the Utility's administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and /or current year (i.e., utility billing is done by another entity)?

NO

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	8,902,437	9,308,949	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	4,963,162	4,056,066	4
Depreciation Expense (403)	1,416,027	1,448,005	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,254,794	1,256,282	7
Total Operating Expenses	7,633,983	6,760,353	8
Net Operating Income	1,268,454	2,548,596	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	1,268,454	2,548,596	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	975	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	75,112	60,544	16
Miscellaneous Nonoperating Income (421)	0	0	17
Total Other Income	75,112	61,519	18
Total Income	1,343,566	2,610,115	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(25,134)	(25,134)	21
Other Income Deductions (426)	117,142	79,000	22
Total Miscellaneous Income Deductions	92,008	53,866	23
Income Before Interest Charges	1,251,558	2,556,249	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	331,621	358,269	26
Amortization of Debt Discount and Expense (428)		76,087	27
Amortization of Premium on Debt--Cr. (429)	32,872	29,134	28
Interest on Debt to Municipality (430)	5,850	7,601	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	304,599	412,823	32
Net Income	946,959	2,143,426	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	42,180,422	40,301,938	35
Balance Transferred from Income (433)	946,959	2,143,426	36
Miscellaneous Credits to Surplus (434)			37
Miscellaneous Debits to Surplus--Debit (435)		264,942	38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
Total Unappropriated Earned Surplus End of Year (216)	43,127,381	42,180,422	41

Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- 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	8,902,437		8,902,437	3
Total (Acct. 400)	8,902,437	0	8,902,437	4
Operation and Maintenance Expense (401-402)				5
Derived	4,963,162		4,963,162	6
Total (Acct. 401-402)	4,963,162	0	4,963,162	7
Depreciation Expense (403)				8
Derived	1,416,027		1,416,027	9
Total (Acct. 403)	1,416,027	0	1,416,027	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	1,254,794		1,254,794	15
Total (Acct. 408)	1,254,794	0	1,254,794	16
TOTAL UTILITY OPERATING INCOME	1,268,454	0	1,268,454	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	0	0	0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)				22
INTEREST AND DIVIDENDS	75,112		75,112	23
Total (Acct. 419)	75,112	0	75,112	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water			0	26
Impact Fees - Water		0	0	27
Total (Acct. 421)	0	0	0	28
TOTAL OTHER INCOME	75,112	0	75,112	29
MISCELLANEOUS INCOME DEDUCTIONS				30
Miscellaneous Amortization (425)				31
Regulatory Liability (253) Amortization	(25,134)		(25,134)	32
Total (Acct. 425)	(25,134)	0	(25,134)	33
Other Income Deductions (426)				34
Depreciation Expense on Contributed Plant - Water		117,142	117,142	35
Total (Acct. 426)	0	117,142	117,142	36
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(25,134)	117,142	92,008	37
INTEREST CHARGES				38
Interest on Long-Term Debt (427)				39

Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- If amount of Contributed Plant – Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service – Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Derived	331,621		331,621	40
Total (Acct. 427)	331,621	0	331,621	41
Amortization of Premium on Debt--Cr. (429)				42
Bonds	32,872		32,872	43
Total (Acct. 429)	32,872	0	32,872	44
Interest on Debt to Municipality (430)				45
Derived	5,850		5,850	46
Total (Acct. 430)	5,850	0	5,850	47
Other Interest Expense (431)				48
Derived	0		0	49
Total (Acct. 431)	0	0	0	50
TOTAL INTEREST CHARGES	304,599	0	304,599	51
NET INCOME	1,064,101	(117,142)	946,959	52
EARNED SURPLUS				53
Unappropriated Earned Surplus (Beginning of Year) (216)				54
Derived	37,236,746	4,943,676	42,180,422	55
Total (Acct. 216)	37,236,746	4,943,676	42,180,422	56
Balance Transferred from Income (433)				57
Derived	1,064,101	(117,142)	946,959	58
Total (Acct. 433)	1,064,101	(117,142)	946,959	59
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	38,300,847	4,826,534	43,127,381	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)	92,024				92,024	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold	92,024				92,024	4
Payroll					0	5
Materials					0	6
Taxes					0	7
Total costs and expenses	92,024	0	0	0	92,024	8
Net Income (or loss)	0	0	0	0	0	9

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

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

General Footnote

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

Revenues Subject to Wisconsin Remainder Assessment

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

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	8,902,437				8,902,437	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	4,998				4,998	5
Revenues subject to Wisconsin Remainder Assessment	8,897,439	0	0	0	8,897,439	6

Distribution of Total Payroll

- Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
- Provide additional information in the schedule footnotes when necessary.
- Please see the help guide for examples of how to break out shared costs.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,642,399		1,642,399	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	227,257		227,257	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	1,869,656	0	1,869,656	20

Full-Time Employees (FTE)

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

Industry (a)	FTE (b)	
Water	31.0	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	72,655,004	68,497,395	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	23,025,457	21,510,110	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	49,629,547	46,987,285	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)	706,627	715,248	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	706,627	715,248	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	0	0	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	8,719,308	8,951,431	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	1,167,366	1,218,756	23
Other Accounts Receivable (143)	16,897	25,114	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	471,802	652,693	26
Plant Materials and Operating Supplies (154)	270,831	233,480	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	32,414	32,055	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	1,262,190	729,101	34
Total Current and Accrued Assets	11,940,808	11,842,630	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)	0	387,084	42
Total Deferred Debits	0	387,084	43
TOTAL ASSETS AND OTHER DEBITS	62,276,982	59,932,247	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	1,640,701	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	43,127,381	42,180,422	5
Total Proprietary Capital	46,309,200	43,821,123	6
LONG-TERM DEBT			7
Bonds (221)	11,437,252	12,412,080	8
Advances from Municipality (223)	169,252	185,391	9
Other Long-Term Debt (224)	0	0	10
Total Long-Term Debt	11,606,504	12,597,471	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	788,432	185,795	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	1,160,483	1,158,108	17
Interest Accrued (237)	60,231	64,814	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	679,336	785,991	20
Total Current and Accrued Liabilities	2,688,482	2,194,708	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	264,573	297,445	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	828,201	425,008	25
Total Deferred Credits	1,092,774	722,453	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)	580,022	596,492	31
Total Operating Reserves	580,022	596,492	32
TOTAL LIABILITIES AND OTHER CREDITS	62,276,982	59,932,247	33

Net Utility Plant

- Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	68,497,395	0	0	0	2
	68,497,395	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	65,950,058				5
Utility Plant in Service - Contributed Plant (101.2)	6,395,941				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)	309,005				11
Total Utility Plant	72,655,004	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)	21,356,032				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,669,425				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	23,025,457	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	49,629,547	0	0	0	27

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

- Report the amounts charged in the operating sections to Depreciation Expense (403).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	19,957,827	0	0	0	19,957,827	1
Credits during year						2
Charged Depreciation Expense (403)	1,416,027				1,416,027	3
Depreciation Expense on Meters Charged to Sewer	236,881				236,881	4
Salvage	0				0	5
Total credits	1,652,908	0	0	0	1,652,908	6
Debits during year						7
Book Cost of Plant Retired	254,703				254,703	8
Cost of Removal	0				0	9
Total debits	254,703	0	0	0	254,703	10
Balance end of year (111.1)	21,356,032	0	0	0	21,356,032	11

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

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

- Report the amounts charged in the operating sections to Other Income Deductions (426).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	1,552,283	0	0	0	1,552,283	1
Credits during year						2
Charged Other Income Deductions (426)	117,142				117,142	3
Depreciation Expense on Meters Charged to Sewer	0				0	4
Salvage	0				0	5
Total credits	117,142	0	0	0	117,142	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal	0				0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	1,669,425	0	0	0	1,669,425	11

Net Nonutility Property (Accts. 121 & 122)

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

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

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

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

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

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

General Footnote

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

Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	270,831	233,480	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	270,831	233,480	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
				2
Total	0		0	3
Unamortized premium on debt (251)				
Bond Premium	32,872	429	264,573	4
				5
None				6
Total	32,872		264,573	7

Capital Paid in by Municipality (Acct. 200)

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

Description (a)	Amount (b)	
Balance first of year	1,640,701	1
Water main and hydrants at SouthPointe Enterprise Campus	1,541,118 *	2
Balance end of year	3,181,819	3

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

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

Bonds (Acct. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2004 SAFE DRINKING WATER LOAN	03/10/2004	05/01/2023	2.75%	805,455	1
2013 WATER UTILITY REVENUE BONDS	04/03/2013	05/01/2033	2.00%	2,290,000	2
2015 SAFE DRINKING WATER LOAN	05/13/2015	05/01/2035	1.65%	2,521,797	3
2016 WATER UTILITY REVENUE BONDS	04/20/2016	04/20/2025	1.64%	1,400,000	4
2018 WATER UTILITY REVENUE BONDS	05/01/2018	05/01/2033	4.00%	4,420,000	5
Total				11,437,252	6

Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					1
UNFUNDED PENSION	03/15/2008	03/15/2027	2.00%	169,252	2
Total for Account 223				169,252	3

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	1,158,108	1
Charged water department expense	1,254,794	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	76,521	5
Total accruals and other credits	1,331,315	6
County, state and local taxes	1,200,630	7
Social Security taxes	118,865	8
PSC Remainder Assessment	9,445	9
Gross Receipts Tax		10
Total payments and other debits	1,328,940	11
Balance end of year	1,160,483	12

Interest Accrued (Acct. 237)

- Report below interest accrued on each utility obligation.
- Report customer deposits under account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
2004 SAFE DRINKING WATER LOAN \$3,152,000	4,554	21,906	24,736	1,724	2
2013 WATER UTILITY REVENUE BOND	11,738	68,691	69,125	11,304	3
2015 SAFE DRINKING WATER LOAN \$3,122,030	7,312	42,361	42,738	6,935	4
2016 WATER UTILITY REVENUE BONDS \$2,115,000	4,971	30,625	27,916	7,680	5
2018 WATER UTILITY REVENUE BONDS \$4,705,000	29,273	168,038	169,938	27,373	6
Subtotal Bonds (221)	57,848	331,621	334,453	55,016	7
Advances from Municipality (223)	0	0	0	0	8
UNFUNDED PENSION	6,966	5,850	7,601	5,215	9
Subtotal Advances from Municipality (223)	6,966	5,850	7,601	5,215	10
Other Long-Term Debt (224)	0	0	0	0	11
None				0	12
Subtotal Other Long-Term Debt (224)	0	0	0	0	13
Notes Payable (231)	0	0	0	0	14
None				0	15
Subtotal Notes Payable (231)	0	0	0	0	16
Customer Deposits (235)	0	0	0	0	17
None				0	18
Subtotal Customer Deposits (235)	0	0	0	0	19
Total	64,814	337,471	342,054	60,231	20

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Sinking Funds (125)	0	1
Bond Reserve Fund	706,627	2
Total (Acct. 125)	706,627	3
Cash and Working Funds (131)	0	4
Cash		5
Total (Acct. 131)	0	6
Temporary Cash Investments (136)	0	7
Temporary Cash Investments	8,719,308	8
Total (Acct. 136)	8,719,308	9
Customer Accounts Receivable (142)	0	10
Water	1,167,366	11
Total (Acct. 142)	1,167,366	12
Other Accounts Receivable (143)	0	13
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Grant Receivable - Restricted	16,897	16
Total (Acct. 143)	16,897	17
Receivables from Municipality (145)	0	18
Receivables for water main, laterals, and PFP	471,802	19
Total (Acct. 145)	471,802	20
Prepayments (165)	0	21
Prepayments	32,414	22
Total (Acct. 165)	32,414	23
Miscellaneous Current and Accrued Assets (174)	0	24
Deferred Outflow - Pension and OPEB	1,262,190	25
Total (Acct. 174)	1,262,190	26
Accounts Payable (232)	0	27
Accounts Payable	788,432	28
Total (Acct. 232)	788,432	29
Miscellaneous Current and Accrued Liabilities (242)	0	30
Accrued Payroll	27,928	31
Deferred Inflow - Pension and OPEB	651,408	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.

Total (Acct. 242)	679,336	33
Other Deferred Credits (253)	0	34
Regulatory Liability	100,486	35
Net Pension Liability	727,715	36
Total (Acct. 253)	828,201	37
Miscellaneous Operating Reserves (265)	0	38
Accrued Vacation & Sick Leave	580,022	39
Total (Acct. 265)	580,022	40

Balance Sheet Detail - Other Accounts

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

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

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

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

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

Return on Rate Base Computation

- The data used in calculating rate base are averages.
- Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- For municipal utilities, do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.
- For private utilities, do not include property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	62,913,507				62,913,507	2
Materials and Supplies	252,155				252,155	3
Less Average						4
Reserve for Depreciation (111.1)	20,656,929				20,656,929	5
Customer Advances for Construction					0	6
Regulatory Liability	113,053				113,053	7
Average Net Rate Base	42,395,680	0	0	0	42,395,680	8
Net Operating Income	1,268,454				1,268,454	9
Net Operating Income as a percent of Average Net Rate Base	2.99%	N/A	N/A	N/A	2.99%	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	125,620	0	0	0	125,620	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	25,134				25,134	5
Balance End of Year	100,486	0	0	0	100,486	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes

The Utility submitted a rate case to the Public Service Commission of Wisconsin on 11/12/2019 to increase rates. Approval by the commission is expected mid-2020.

5. Obligations incurred or assumed, excluding commercial paper

The Utility will issue \$3,100,000 Bond Anticipation Notes in May 2020 to fund preliminary design and engineering for the Raw Water Improvement Project.

6. Formal proceedings with the Public Service Commission

The Utility has submitted a Lead Water Service Lateral Replacement Program to the Public Service Commission of Wisconsin on 10/30/2019 to provide grants and/or loans to replace lead water service laterals. Approval by the commission is expected mid-2020.

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	8,737,821	9,094,681	2
Total Sales of Water	8,737,821	9,094,681	3
Other Operating Revenues			4
Forfeited Discounts (470)	49,731	48,316	5
Rents from Water Property (472)	23,486	22,802	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	91,399	143,150	8
Total Other Operating Revenues	164,616	214,268	9
Total Operating Revenues	8,902,437	9,308,949	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	10,598	30,066	12
Pumping Expenses (620-633)	790,237	763,006	13
Water Treatment Expenses (640-652)	1,147,358	1,115,812	14
Transmission and Distribution Expenses (660-678)	1,450,832	864,887	15
Customer Accounts Expenses (901-906)	252,495	221,846	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,311,642	1,060,449	18
Total Operation and Maintenance Expenses	4,963,162	4,056,066	19
Other Operating Expenses			20
Depreciation Expense (403)	1,416,027	1,448,005	21
Amortization Expense (404-407)			22
Taxes (408)	1,254,794	1,256,282	23
Total Other Operating Expenses	2,670,821	2,704,287	24
Total Operating Expenses	7,633,983	6,760,353	25
NET OPERATING INCOME	1,268,454	2,548,596	26

Water Operating Revenues - Sales of Water

- Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- Report estimated gallons for unmetered sales.
- Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered or measured by tank of pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).
- Do not include meters or revenue billed under Schedule Am-1 (Additional Meter Rental Charge) in Account 461. Record revenues billed under Schedule Am-1 in Account 474.

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)	16,946	729,541	2,270,882	10
Commercial (461.2)	1,310	238,290	549,061	11
Industrial (461.3)	156	2,423,883	3,803,061	12
Public Authority (461.4)	120	48,443	110,428	13
Multifamily Residential (461.5)	294	114,901	260,100	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	18,826	3,555,058	6,993,532	16
Private Fire Protection Service (462)	281		108,901	17
Public Fire Protection Service (463)	19,001		902,709	18
Other Water Sales (465)				19
Sales for Resale (466)	2	613,335	732,679	20
Interdepartmental Sales (467)				21
Total Sales of Water	38,110	4,168,393	8,737,821	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	266,526	303,331	1
Sheboygan Falls Utilities	TAYLOR DR & HWY 23	346,809	429,348	2
Total		613,335	732,679	3

Other Operating Revenues (Water)

- Report revenues relating to each account and fully describe each item using other than the account title.
- Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	902,709	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	902,709	5
Forfeited Discounts (470)		6
Customer late payment charges	49,731	7
Total Forfeited Discounts (470)	49,731	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	23,486	10
Total Rents from Water Property (472)	23,486	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	91,399	16
Total Other Water Revenues (474)	91,399	17

Other Operating Revenues (Water)

- | |
|---|
| <ul style="list-style-type: none">• Report revenues relating to each account and fully describe each item using other than the account title.• Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.• For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474). |
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Other Operating Revenues (Water) (Page W-04)

Explain all amounts in Account 474 in excess of \$10,000.

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

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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	3,609	2
Operation Labor and Expenses (601)			0	0	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)			0	0	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)			0	0	7
Maintenance of Structures and Improvements (611)			0	0	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)		10,598	10,598	26,457 *	10
Maintenance of Wells and Springs (614)			0	0	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)			0	0	13
Total Source of Supply Expenses	0	10,598	10,598	30,066	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)	35,500		35,500	33,985	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)		475,224	475,224	500,334	19
Pumping Labor and Expenses (624)			0	341	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)	14,771	64,657	79,428	68,690	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)	11,719		11,719	10,996	24
Maintenance of Structures and Improvements (631)	152,791	5,119	157,910	112,698 *	25
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)	1,793	28,663	30,456	35,962	27
Total Pumping Expenses	216,574	573,663	790,237	763,006	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)	26,868	291	27,159	35,915	30
Chemicals (641)		249,225	249,225	244,682	31
Operation Labor and Expenses (642)	427,066	316,442	743,508	741,974	32
Miscellaneous Expenses (643)	6,505	18,066	24,571	17,567	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)	47,669	27,683	75,352	47,822 *	36
Maintenance of Water Treatment Equipment (652)	6,320	21,223	27,543	27,852	37
Total Water Treatment Expenses	514,428	632,930	1,147,358	1,115,812	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)	51,660		51,660	45,247	40

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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)	5,416	30,940	36,356	13,703	* 41
Transmission and Distribution Lines Expenses (662)	76,994	23,774	100,768	101,441	42
Meter Expenses (663)	23,920	3,405	27,325	27,823	43
Customer Installations Expenses (664)	3,010	119,847	122,857	129,103	44
Miscellaneous Expenses (665)	125,952	36,436	162,388	123,246	* 45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)	81,877	5,558	87,435	84,070	48
Maintenance of Distribution Reservoirs and Standpipes (672)	2,482	567,023	569,505	28,155	* 49
Maintenance of Transmission and Distribution Mains (673)	132,502	108,249	240,751	271,017	50
Maintenance of Services (675)	582	1,859	2,441	183	51
Maintenance of Meters (676)	9,134	2,131	11,265	12,628	52
Maintenance of Hydrants (677)	12,827	25,254	38,081	28,271	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	526,356	924,476	1,450,832	864,887	55
CUSTOMER ACCOUNTS EXPENSES					56
Supervision (901)	29,190		29,190	37,174	57
Meter Reading Expenses (902)	20,413	6,640	27,053	30,014	58
Customer Records and Collection Expenses (903)	121,083	70,171	191,254	153,827	* 59
Uncollectible Accounts (904)		4,998	4,998	676	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	155	62
Total Customer Accounts Expenses	170,686	81,809	252,495	221,846	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)	211,674		211,674	230,528	68
Office Supplies and Expenses (921)		14,205	14,205	17,590	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		21,730	21,730	26,051	71
Property Insurance (924)		43,239	43,239	35,969	72
Injuries and Damages (925)		41,131	41,131	47,178	73
Employee Pensions and Benefits (926)		903,989	903,989	618,380	* 74
Regulatory Commission Expenses (928)		18,181	18,181	6,382	* 75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)	2,681	43,611	46,292	62,513	* 77
Rents (931)			0	0	78
Maintenance of General Plant (932)		11,201	11,201	15,858	79
Total Administrative and General Expenses	214,355	1,097,287	1,311,642	1,060,449	80

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
TOTAL OPERATION AND MAINTENANCE EXPENSES	1,642,399	3,320,763	4,963,162	4,056,066	81

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D) shall be fully explained. Please include breakdown of costs that contributed to the difference. Please reference the help document for more information.
- 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 - decrease in 2019 due to one raw water intake inspection compared to two intake inspections in 2018.
 - Acct 631 - increase in 2019 due to maintenance of Park Ave pumps and landscaping at Georgia Ave pump station.
 - Acct 651 - increase in 2019 due to maintenance in south basin and filters 10 and 11.
 - Acct 661 - increase in 2019 due to electricity costs for new elevated tower at Horizon Drive
 - Acct 665 - increase in 2019 due to hiring distribution supervisor overlapping with retiring supervisor, and an increase in electronic mapping costs.
 - Acct 672 - increase in 2019 due to painting of the EE water Tower.
 - Acct 903 - increase in 2019 due to the correction of a billing/rate error for two large customers.
 - Acct 926 - increase in 2019 due to large medical claims paid.
 - Acct 928 - increase in 2019 due to rate case and lead service lateral program submitted to the PSC.
 - Acct 930 - decrease in 2019 due to the refund of billing errors in 2018.
-

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	1,200,629	1,158,106	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	76,521	32,188	2
Net Property Tax Equivalent	1,124,108	1,125,918	3
Social Security	121,189	119,154	4
PSC Remainder Assessment	9,445	10,354	5
Town of Sheboygan Property Tax	52	856	6
Total Tax Expense	1,254,794	1,256,282	7

Water Property Tax Equivalent - Detail

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

COUNTY: SHEBOYGAN(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	5.738079
3. Local Tax Rate	mills	10.028719
4. School Tax Rate	mills	11.072267
5. Vocational School Tax Rate	mills	0.898423
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	27.737488
9. Less: State Credit	mills	1.899600
11. Net Tax Rate	mills	25.837888

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	10.028719
13. Combined School Tax Rate	mills	11.970690
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	21.999409
16. Total Tax Rate	mills	27.737488
17. Ratio of Local and School Tax to Total	dec.	0.793129
18. Total Tax Net of State Credit	mills	25.837888
19. Net Local and School Tax Rate	mills	20.492781
20. Utility Plant, Jan 1	\$	68,497,395
21. Materials & Supplies	\$	233,480
22. Subtotal	\$	68,730,875
23. Less: Plant Outside Limits	\$	2,204,368
24. Taxable Assets	\$	66,526,507
25. Assessment Ratio	dec.	0.880670
26. Assessed Value	\$	58,587,899
27. Net Local and School Tax Rate	mills	20.492781
28. Tax Equiv. Computed for Current Year	\$	1,200,629

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	68,497,395
2. Materials & Supplies	\$	233,480
3. Subtotal	\$	68,730,875
4. Less: Plant Outside Limits	\$	2,204,368
5. Taxable Assets	\$	66,526,507
6. Assessed Value	\$	58,587,899
7. Tax Equiv. Computed for Current Year	\$	1,200,629
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)	\$	1,200,629

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	627,615				627,615	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	627,615	0	0	0	627,615	14
PUMPING PLANT						15
Land and Land Rights (320)	2,475				2,475	16
Structures and Improvements (321)	2,548,220	101,241	16,000		2,633,461 *	17
Other Power Production Equipment (323)	419,305	110,043			529,348 *	18
Electric Pumping Equipment (325)	2,102,687	401,450	47,116		2,457,021 *	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	653,951				653,951	21
Total Pumping Plant	5,726,638	612,734	63,116	0	6,276,256	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	13,330				13,330	24
Structures and Improvements (331)	5,001,410		7,299		4,994,111	25
Sand or Other Media Filtration Equipment (332)	6,126,781	4,154	11,993		6,118,942	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	1,679,796	8,815			1,688,611	28
Total Water Treatment Plant	12,821,317	12,969	19,292	0	12,814,994	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	358,883	550			359,433	31
Structures and Improvements (341)	759,586				759,586	32
Distribution Reservoirs and Standpipes (342)	5,035,429	1,637,076			6,672,505 *	33
Transmission and Distribution Mains (343)	25,779,120	3,073,830	19,412		28,833,538 *	34
Services (345)	0				0	35
Meters (346)	4,030,900	448,787	31,106		4,448,581 *	36

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

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- [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)	2,083,356	261,991	3,558		2,341,789 *	37	
Other Transmission and Distribution Plant (349)	0				0	38	
Total Transmission and Distribution Plant	38,047,274	5,422,234	54,076	0	43,415,432	39	
GENERAL PLANT							40
Land and Land Rights (389)	0				0	41	
Structures and Improvements (390)	581,464	30,872	24,137		588,199	42	
Office Furniture and Equipment (391)	72,172	3,999			76,171	43	
Computer Equipment (391.1)	252,763	28,915	4,611		277,067	44	
Transportation Equipment (392)	516,860	111,873	88,351		540,382 *	45	
Stores Equipment (393)	0				0	46	
Tools, Shop and Garage Equipment (394)	192,969	15,001	1,120		206,850	47	
Laboratory Equipment (395)	25,772				25,772	48	
Power Operated Equipment (396)	462,734	77			462,811	49	
Communication Equipment (397)	60,501				60,501	50	
SCADA Equipment (397.1)	488,878	89,130			578,008 *	51	
Miscellaneous Equipment (398)	0				0	52	
Total General Plant	2,654,113	279,867	118,219	0	2,815,761	53	
Total utility plant in service directly assignable	59,876,957	6,327,804	254,703	0	65,950,058	54	
Common Utility Plant Allocated to Water Department	0				0	55	
TOTAL UTILITY PLANT IN SERVICE	59,876,957	6,327,804	254,703	0	65,950,058	56	

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

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
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- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
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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 321 - partial roof replacement at Wilgus Avenue; Georgia Avenue pump station upgrades; heater replacement at Park Avenue; security upgrades.
Acct 323 - Georgia Avenue pump station generator replacement.
Acct 325 - Replace Georgia Avenue pumps.
Acct 342 - New elevated water tower at Horizon Drive.
Acct 343 - Water main replacement at various locations throughout the City.
Acct 346 - Meter replacement and electronic reading equipment additions.
Acct 348 - Hydrant replacement at various locations throughout the City.
Acct 392 - Addition of a 2019 Freightliner dump truck.
Acct 397 - SCADA additions at Horizon Drive water tower and Georgia Avenue pump station.

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

Acct 392 - retired 2005 International dump truck.

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
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- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
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Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	298,865				298,865	25
Sand or Other Media Filtration Equipment (332)	295,357				295,357	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	594,222	0	0	0	594,222	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	5,404,183				5,404,183	34
Services (345)	0				0	35
Meters (346)	0				0	36

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
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Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	397,536				397,536	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	5,801,719	0	0	0	5,801,719	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	0	0	0	0	0	53
Total utility plant in service directly assignable	6,395,941	0	0	0	6,395,941	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	6,395,941	0	0	0	6,395,941	56

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	443,227	1.70%	10,669					453,896	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	443,227		10,669	0	0	0	0	453,896	8
PUMPING PLANT									9
Structures and Improvements (321)	858,825	3.20%	82,907	16,000				925,732	10
Other Power Production Equipment (323)	132,857	4.40%	20,870					153,727	11
Electric Pumping Equipment (325)	1,564,247	4.40%	100,314	47,116				1,617,445	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	653,951	4.40%						653,951	14
Total Pumping Plant	3,209,880		204,091	63,116	0	0	0	3,350,855	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	2,095,514	3.20%	159,928	7,299				2,248,143	17
Sand or Other Media Filtration Equipment (332)	2,431,545	3.30%	202,054	11,993				2,621,606	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	285,051	6.00%	101,052					386,103	20
Total Water Treatment Plant	4,812,110		463,034	19,292	0	0	0	5,255,852	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	536,833	3.20%	24,307					561,140	23
Distribution Reservoirs and Standpipes (342)	1,481,361	1.90%	111,225					1,592,586	24
Transmission and Distribution Mains (343)	5,068,109	1.30%	346,177	19,412				5,394,874	25
Services (345)	0							0	26
Meters (346)	1,941,423	5.50%	233,186	31,106				2,143,503	27

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	577,085	2.20%	46,626	3,558				620,153	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	9,604,811		761,521	54,076	0	0	0	10,312,256	30
GENERAL PLANT									31
Structures and Improvements (390)	331,142	2.90%	16,670	24,137				323,675	32
Office Furniture and Equipment (391)	16,158	5.80%	4,302					20,460	33
Computer Equipment (391.1)	240,503	26.70%	16,363	4,611				252,255	34
Transportation Equipment (392)	496,956	13.30%	70,307	88,351				478,912	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	189,273	5.80%	11,595	1,120				199,748	37
Laboratory Equipment (395)	16,784	5.80%	1,495					18,279	38
Power Operated Equipment (396)	154,088	7.50%	34,708					188,796	39
Communication Equipment (397)	24,225	15.00%	9,075					33,300	40
SCADA Equipment (397.1)	418,672	9.20%	49,077					467,749	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	1,887,801		213,592	118,219	0	0	0	1,983,174	43
Total accum. prov. directly assignable	19,957,829		1,652,907	254,703	0	0	0	21,356,033	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	19,957,829		1,652,907	254,703	0	0	0	21,356,033	46

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	0		0	0	0	0	0	0	8
PUMPING PLANT									9
Structures and Improvements (321)	0							0	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	0							0	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	0		0	0	0	0	0	0	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	14,346	3.20%	9,564					23,910	17
Sand or Other Media Filtration Equipment (332)	123,630	3.30%	17,721					141,351	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	137,976		27,285	0	0	0	0	165,261	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)	1,209,262	1.30%	79,060					1,288,322	25
Services (345)	0							0	26
Meters (346)	0							0	27

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	205,045	2.00%	10,797					215,842	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	1,414,307		89,857	0	0	0	0	1,504,164	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	0							0	33
Computer Equipment (391.1)	0							0	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	0							0	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	0							0	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	0		0	0	0	0	0	0	43
Total accum. prov. directly assignable	1,552,283		117,142	0	0	0	0	1,669,425	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	1,552,283		117,142	0	0	0	0	1,669,425	46

Age of Water Mains

- If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Size (a)	Feet of Main										Total (l)		
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)			
1.000					204							204	1
1.250		185	203									388	2
1.500				140	45							185	3
2.000		85										85	4
3.000		250										250	5
4.000	2,356	16,936	2,689	348	650	1,706				75		24,760	6
6.000	55,913	73,457	118,913	80,263	80,197	25,839	4,566	7,252	451	1,138		447,989	7
8.000	10,747	15,744	16,482	8,826	17,290	25,028	34,128	34,059	8,242	6,424		176,970	8
10.000	7,576	7,316	6,369	9,941	7,067	532	398			4		39,203	9
12.000	12,020	20,778	19,007	23,511	26,072	26,284	40,773	26,967	20,093	16,401		231,906	10
14.000			5,639									5,639	11
16.000	6,400	8,852	3,110	6,226	3,579	6,070	5,814	11,190	11,226	17,505		79,972	12
18.000	470					2,658						3,128	13
20.000		9,058		3,778				2,905	2,512	15,222		33,475	14
24.000						8,466		5,468	9,404	4,267		27,605	15
30.000			8,971		7,263	1,191				5,582		23,007	16
36.000							678					678	17
Total	95,482	152,661	181,383	133,033	142,367	97,774	86,357	87,841	57,510	61,036		1,095,444	18

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

Sources of Water Supply - Statistics

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

Month (a)	Sources of Water Supply (000's gal)						Total Gallons	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		Entering Distribution	
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	System (h)	
January		377,544		376,802			376,802	1
February		358,088		356,508			356,508	2
March		379,794		378,193			378,193	3
April		361,932		358,832			358,832	4
May		390,439		384,257			384,257	5
June		390,659		389,813			389,813	6
July		429,185		423,254			423,254	7
August		432,254		429,339			429,339	8
September		389,065		387,723			387,723	9
October		383,106		381,240			381,240	10
November		341,021		333,346			333,346	11
December		329,626		326,411			326,411	12
TOTAL	0	4,562,713	0	4,525,718	0	0	4,525,718	13

Water Audit and Other Statistics

- Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual – Water Audits and Loss Control Programs.
- For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Description (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	4,525,718
Less: Gallons (000s) sold to wholesale customers (exported water)	613,335
Subtotal: Net gallons (000s) entering distribution system	3,912,383
Less: Gallons (000s) sold to retail customers (billed, metered)	3555058
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0
Gallons (000s) of Non-Revenue Water	357,325
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	30,568
Subtotal: Unbilled Authorized Consumption	30,568
Total Water Loss	326,757
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	1000
Gallons (000s) estimated due to data and billing errors	9781
Gallons (000s) estimated due to customer meter under-registration	2,000
Subtotal Apparent Losses	12,781
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	24,256
Gallons (000s) estimated due to unreported and background leakage	289,720
Subtotal Real Losses (leakage)	313,976
Non-Revenue Water as percentage of net water supplied	9%
Total Water Loss as percentage of net water supplied	8%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	16,931
Date of maximum	07/16/2019
Cause of maximum	
Seasonal demand / usage increase	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	8,407
Date of minimum	01/01/2019
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	6,451,450
If water is purchased:	
Vendor Name	
Point of Delivery	
Source of purchased water	
Vendor Name (2)	
Point of Delivery (2)	
Source of purchased water (2)	
Vendor Name (3)	
Point of Delivery (3)	
Source of purchased water (3)	
Number of main breaks repaired this year	23
Number of service breaks repaired this year	16

Sources of Water Supply - Well Information

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

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

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

Identification (a)	Location (b)	Pump				Pump Motor or Standby Engine				
		Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse-power (l)	
EE #1	4200 COUNTY RD OK	Booster	Distribution	2008	Centrifugal	350	2008	Electric	20	1
ERIE #1	4024 ERIE AVE	Booster	Distribution	2007	Centrifugal	4,200	2007	Electric	200	2
ERIE #2	4024 ERIE AVE	Booster	Distribution	2007	Centrifugal	4,200	2007	Electric	200	3
ERIE #3	4024 ERIE AVE	Booster	Distribution	2007	Centrifugal	4,200	2007	Electric	200	4
ERIE GENERATOR	4024 ERIE AVE	Standby	Distribution	2007	Other	8,400	2007	Natural Gas	500	5
GEORGIA #3	2935 GEORGIA AVE	Booster	Distribution	1971	Vertical Turbine	1,040	1971	Electric	30	6
GEORGIA #4	2935 GEORGIA	Booster	Distribution	2000	Centrifugal	2,600	2008	Electric	125	7
GEORGIA #4 GAS	2935 GEORGIA AVE	Standby	Distribution	2000	Centrifugal	2,600	2000	Natural Gas	100	8
GEORGIA #5	2935 GEORGIA AVE	Booster	Distribution	2008	Centrifugal	5,000	2008	Electric	200	9
GEORGIA #6	2935 GEORGIA AVE	Booster	Distribution	2019	Centrifugal	5,000	2019	Electric	150	10
GEORGIA GENERATOR	2935 GEORGIA AVE	Standby	Distribution	2019	Other	5,000	2019	Natural Gas	636	11
HIGH LIFT #1	72A PARK AVE HIGH LIFT	Primary	Distribution	1990	Centrifugal	10,069	1990	Electric	700	12
HIGH LIFT #2	72A PARK AVE	Primary	Distribution	1937	Centrifugal	6,380	2005	Electric	400	13
HIGH LIFT #3	72A PARK AVE HIGH LIFT	Primary	Distribution	1951	Centrifugal	6,800	2013	Electric	350	14
HIGH LIFT #3 GAS	72A PARK AVE HIGH LIFT	Standby	Distribution	1951	Centrifugal	6,800	1990	Natural Gas	400	15
HIGH LIFT #4	72A PARK AVE HIGH LIFT	Primary	Distribution	1990	Centrifugal	10,069	2004	Electric	700	16
HIGH LIFT #4 GAS	72A PARK AVE	Standby	Distribution	1990	Centrifugal	10,069	1990	Natural Gas	700	17
HIGH LIFT #5	72A PARK AVE HIGH LIFT	Primary	Distribution	1972	Centrifugal	10,000	2003	Electric	700	18
LOW LIFT #6	72A PARK AVE LOW LIFT	Primary	Treatment	1980	Centrifugal	5,556	1992	Electric	150	19
LOW LIFT #7	72A PARK AVE LOW LIFT	Standby	Treatment	1931	Centrifugal	8,400	1991	Natural Gas	200	20
LOW LIFT #9	72A PARK AVE LOW LIFT	Primary	Treatment	1959	Centrifugal	9,000	2004	Electric	150	21
LOWLIFT #8	72A PARK AVE LOW LIFT	Primary	Treatment	1991	Centrifugal	13,200	1991	Electric	200	22
PLANT GENERATOR	72A PARK AVE	Standby	Treatment	1991	Other	9,000	1991	Natural Gas	375	23

Pumping & Power Equipment

Identification (a)	Location (b)	Pump				Pump Motor or Standby Engine				
		Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse-power (l)	
WASH PUMP #10	72A PARK AVE WASH PUMP	Primary	Treatment	1959	Centrifugal	5,200	1959	Electric	100	24
WASH PUMP 2 #11	72A PARK AVE WASH PUMP	Standby	Treatment	2013	Centrifugal	8,000	2013	Electric	200	25
WILGUS #1	3169 WILGUS AVE	Booster	Distribution	1986	Centrifugal	250	1986	Electric	7	26
WILGUS #2	3169 WILGUS AVE	Booster	Distribution	1986	Centrifugal	650	2006	Electric	20	27
WILGUS #2 GAS	3169 WILGUS AVE	Standby	Distribution	1986	Centrifugal	650	2011	Natural Gas	30	28
WILGUS #3	3169 WILGUS AVE	Booster	Distribution	1986	Centrifugal	1,500	2011	Electric	60	29

Reservoirs, Standpipes and Elevated Tanks

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

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	
EE TOWER	1	1989	Elevated Tank	Steel	146	500,000	1
ERIE - NORTH	4	2007	Reservoir	Concrete	60	3,000,000	2
ERIE - SOUTH	5	2007	Reservoir	Concrete	60	3,000,000	3
GEORGIA AVE STANDPIPE	2	1959	Standpipe	Steel	104	2,000,000	4
Horizon Drive Tower	6	2018	Elevated Tank	Steel	120	600,000	5
TAYLOR	3	1933	Elevated Tank	Steel	54	4,000,000	6

Water Treatment Plant

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

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

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were 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.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	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	24,760		71		24,689	6
PVC	Distribution	4		71	21		50	7
Other Metal	Distribution	6	449,878	113	2,225		447,766	8
Other Metal	Distribution	8	173,572		469		173,103	9
PVC	Distribution	8		315			315	10
Other Metal	Distribution	10	39,203				39,203	11
Other Metal	Distribution	12	219,080	772	1,571		218,281	12
PVC	Distribution	12		3,138			3,138	13
Other Metal	Distribution	14	5,639				5,639	14
Other Metal	Distribution	16	77,139				77,139	15
Other Metal	Distribution	18	3,128				3,128	16
Concrete	Transmission	20	3,430				3,430	17
Other Metal	Distribution	20	29,069				29,069	18
Other Metal	Distribution	24	5,389				5,389	19
Other Metal	Transmission	24	22,216				22,216	20
Other Metal	Distribution	30	9,772				9,772	21
Other Metal	Transmission	30	12,605				12,605	22
Other Metal	Transmission	36	678				678	23
Total Within Municipality			1,076,670	4,409	4,357		1,076,722	24
Other Metal	Distribution	6	210				210	25
Other Metal	Distribution	8	3,552				3,552	26
Other Metal	Distribution	12	10,471				10,471	27
Other Metal	Distribution	16	2,833				2,833	28
PVC	Distribution	20	976				976	29
Other Metal	Transmission	30	680				680	30
Total Outside Municipality			18,722				18,722	31
Total Utility			1,095,392	4,409	4,357		1,095,444	32

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were 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.
- Report all pipe larger than 72" in diameter in the 72" category.

Water Mains (Page W-21)

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

Water mains added during 2019 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

- The utility's service line is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- 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.
- 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				32	32		1
Galvanized	0.500	519			(119)	400		2
Lead	0.500	440			37	477		3
Other Metal	0.500	5,053			(5,053)	0		4
Copper	0.500	35			307	342		5
Other Plastic	0.500				63	63		6
Unlined Cast Iron (pre-early 1950's)	0.500				29	29		7
Unknown - May Contain Lead	0.500				5,091	5,091		8
Ductile Iron, Lined (late 1960's to present)	0.625				1	1		9
Galvanized	0.625				96	96		10
Lead	0.625	3,908		25	(100)	3,783		11
Other Metal	0.625	211			(211)	0		12
Copper	0.625	5			330	335		13
Other Plastic	0.625	1			45	46		14
Unlined Cast Iron (pre-early 1950's)	0.625	1		1		0		15
Unknown - May Contain Lead	0.625				115	115		16
Ductile Iron, Lined (late 1960's to present)	0.750				18	18		17
Galvanized	0.750	4			38	42		18
Lead	0.750	28		4	59	83		19
Other Metal	0.750	58			(58)	0		20
Copper	0.750	6,111	1		(910)	5,202		21
Other Plastic	0.750	5			44	49		22
Unlined Cast Iron (pre-early 1950's)	0.750	1			16	17		23
Unknown - May Contain Lead	0.750				57	57		24
Ductile Iron, Lined (late 1960's to present)	1.000				3	3		25
Galvanized	1.000				4	4		26
Lead	1.000	16		1	51	66		27
Other Metal	1.000	1			(1)	0		28
Copper	1.000	1,579	3		(96)	1,486		29

Utility-Owned Water Service Lines

- The utility's service line is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- 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.
- Report service lines separately by diameter and pipe materials.

Other Plastic	1.000	296	26	(155)	167	30
Unlined Cast Iron (pre-early 1950's)	1.000	2		1	3	31
Unknown - May Contain Lead	1.000			93	93	32
Ductile Iron, Lined (late 1960's to present)	1.250			1	1	33
Lead	1.250			5	5	34
Copper	1.250	22		(8)	14	35
Other Plastic	1.250	1	1		2	36
Ductile Iron, Lined (late 1960's to present)	1.500			2	2	37
Lead	1.500	1		12	13	38
Copper	1.500	100		(82)	18	39
Other Plastic	1.500			91	91	40
Unlined Cast Iron (pre-early 1950's)	1.500	3		(3)	0	41
Unknown - May Contain Lead	1.500			225	225	42
Ductile Iron, Lined (late 1960's to present)	2.000			2	2	43
Other Metal	2.000	3		(3)	0	44
Copper	2.000	62		(26)	36	45
Other Plastic	2.000	13		(8)	5	46
Unlined Cast Iron (pre-early 1950's)	2.000	6		(4)	2	47
PVC	2.000	2		(2)	0	48
Unknown - May Contain Lead	2.000			114	114	49
Ductile Iron, Lined (late 1960's to present)	2.500	2		(1)	1	50
Copper	3.000			1	1	51
Other Plastic	3.000			1	1	52
Unlined Cast Iron (pre-early 1950's)	3.000	9		(9)	0	53
Unknown - May Contain Lead	3.000			26	26	54
Ductile Iron, Lined (late 1960's to present)	4.000	38		(12)	26	55
Copper	4.000			2	2	56
Unlined Cast Iron (pre-early 1950's)	4.000	44		(34)	10	57
PVC	4.000	3		(2)	1	58
Unknown - Does Not Contain Lead	4.000			52	52	59
Ductile Iron, Lined (late 1960's to present)	6.000	194		(168)	26	60
Galvanized	6.000	1		1	2	61

Utility-Owned Water Service Lines

- The utility's service line is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- 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.
- Report service lines separately by diameter and pipe materials.

Lead	6.000	23	(23)	0	62	
Other Metal	6.000	4	(4)	0	63	
Copper	6.000	5	7	12	64	
Other Plastic	6.000	2	(2)	0	65	
Unlined Cast Iron (pre-early 1950's)	6.000	36	(22)	14	66	
PVC	6.000	27	(18)	9	67	
Unknown - Does Not Contain Lead	6.000		51	51	68	
Ductile Iron, Lined (late 1960's to present)	8.000	324	(270)	54	69	
Copper	8.000		9	9	70	
Unlined Cast Iron (pre-early 1950's)	8.000	31	(12)	19	71	
PVC	8.000	45	(43)	2	72	
Ductile Iron, Lined (late 1960's to present)	10.000	12	8	20	73	
Unlined Cast Iron (pre-early 1950's)	10.000	5	18	23	74	
PVC	10.000	2	(2)	0	75	
Copper	12.000	1		1	76	
Unlined Cast Iron (pre-early 1950's)	12.000		4	4	77	
Unlined Cast Iron (pre-early 1950's)	30.000	1		1	78	
Utility Total		19,296	31	31	(299)	18,997

Utility-Owned Water Service Lines

- The utility's service line is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- 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.
- 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.

The water service lines added in 2019 from the water main to the curb stop were financed by assessment to the property owner according to City of Sheboygan ordinance. The assessment is based on actual per foot cost to replace the water service line from the water main to the curb stop. The amount may be paid in full, in part, or with the entire balance added to the tax roll and paid in installments. Water service lines replaced for schools and licensed/certified day care centers were funded by WDNR Safe Drinking Water Loan Program principal forgiveness.

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

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

General Footnote

Water service laterals counted for this report were obtained using utility records, plumber's records, and electronic databases. Because the utility does not own any portion of the lateral, there are a number of them where the material and/or diameter are unknown at this time. As of the date of this report, unknown total 5,824.

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

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

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

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

Meters

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

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Additional Meters (q)	In Stock (r)	Total (s)	
3/4	18,416	408	352	(35)	18,437	217	16,956	912	60	15	109					11	374	18,437	1
1	373	10	3	3	383	4	54	222	24	26	37					10	10	383	2
1 1/2	244		2	(1)	241	128	5	84	14	30	79					7	22	241	3
2	238		1	(1)	236	52		76	31	39	55					9	26	236	4
3	50	8	0	3	61	19		19	8	10	14					1	9	61	5
4	17	4	0	(1)	20	8		3	9	2	1						5	20	6
6	8		0		8	8			7				1					8	7
8	3		0		3	3			3									3	8
10	2		0		2	2							2					2	9
Total	19,351	430	358	(32)	19,391	441	17,015	1,316	156	122	295		3			38	446	19,391	10

Meters

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

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

2. Indicate the method(s) used to read customer meters

Manually - inside the premises or remote register (# of meter: 1159)

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 17748)

Advanced Metering Infrastructure (AMI) - fixed network

Other

Meters

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

Meters (Page W-23)

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

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

Wisconsin Administrative Code requires that meters 1 inch or smaller be tested every 10 years or replaced every 20 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

Sheboygan Water Utility has a 20 year replacement schedule for 1" meters. There are no 1" meters in the system that are 20 years old.

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.

Sheboygan Water Utility tests 3 and 4" meters every two years. SWU does not test new/purchased meters as they come certified with test results from the manufacturer.

Hydrants and Distribution System Valves

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	47				47	1
Fire - Within Municipality	2,016	17	13		2,020	2
Total Fire Hydrants	2,063	17	13	0	2,067	3
Flushing Hydrants	0				0	4

NR810.13(2)(a) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of Hydrants operated during year	1,055
Number of Distribution System Valves end of year	3,260
Number of Distribution Valves operated during Year	623

List of All Station and Wholesale Meters

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

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	>= 24-inch	High lift (east)	Magnetic	04/30/2018	1
Station Meter	>= 24-inch	High lift (west)	Magnetic	04/30/2018	2
Station Meter	>= 24-inch	Low lift (east/west)	Magnetic	04/30/2018	3
Station Meter	>= 24-inch	Low lift (south)	Magnetic	04/30/2018	4
Wholesale Meter	6	Kohler South 3925 Washington	Turbine	11/04/2019	5
Wholesale Meter	10	Kohler North 3207 Erie Ave	Magnetic	11/04/2019	6
Wholesale Meter	10	Sheboygan Falls 927 N Taylor	Turbine	11/04/2019	7

List of All Station and Wholesale Meters

- | |
|---|
| <ul style="list-style-type: none">• Definition of Station Meter is any meter in service not used to measure customer consumption.• Definition of Wholesale Meter is any meter used to measure sales to other utilities.• Retail customer meters should not be included in this inventory. |
|---|

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

General Footnote

Station meters are tested every two years. Station meters were last tested 4/30/2018 and will be tested spring/summer 2020.

Water Conservation Programs

- List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives. Do not include leak detection, other water loss program costs.
- If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
Administrative and General Expenses				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
Total Administrative and General Expenses	0	0	0	5
Customer Incentives				6
Residential Toilets	0	0	0	7
Multifamily/Commercial Toilets	0	0	0	8
Faucets	0	0	0	9
Showerheads	0	0	0	10
Clothes Washers	0	0	0	11
Dishwashers	0	0	0	12
Smart Irrigation Controller	0	0	0	13
Commercial Pre-Rinse Spray Valves	0	0	0	14
Cost Sharing Projects (Nonresidential Customers)	0	0	0	15
Customer Water Audits	0	0	0	16
Other Incentives	0	0	0	17
Total Customer Incentives	0	0	0	18
TOTAL CONSERVATION	0	0	0	19

Water Customers Served

- List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.
- Per Wisconsin state statute, a city, village, town or sanitary district owning water plant or equipment may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located "Within Muni Boundary" refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Kohler (Village)	1	1
Sheboygan (City) **	18,826	2
Sheboygan Falls (City)	1	3
Total - Sheboygan County	18,828	4
Total - Customers Served	18,828	5
Total - Outside Muni Boundary	2	6
Total - Within Muni Boundary **	18,826	7

** = *Within municipal boundary*

Privately-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Service Laterals Not in Use at End of Year (i)	Replaced During Year Using Financial Assistance from Utility (h)	
Galvanized	0.500	681			(188)	493			1
Lead	0.500	12			277	289			2
Other Metal	0.500	5,034			(5,034)	0			3
Copper	0.500	4			291	295			4
Other Plastic	0.500				38	38			5
Unknown - May Contain Lead	0.500				1,714	1,714			6
Galvanized	0.625	2		1	154	155			7
Lead	0.625	4,689		26	(569)	4,094			8
Other Metal	0.625	209			(209)	0			9
Copper	0.625	11			390	401			10
Other Plastic	0.625				70	70			11
Unlined Cast Iron (pre-early 1950's)	0.625	1			(1)	0			12
Unknown - May Contain Lead	0.625				228	228			13
Galvanized	0.750	11			53	64			14
Lead	0.750	42		2	376	416			15
Other Metal	0.750	66			(66)	0			16
Copper	0.750	5,809			(658)	5,151			17
Other Plastic	0.750	5			79	84			18
Unlined Cast Iron (pre-early 1950's)	0.750	1			(1)	0			19
Unknown - May Contain Lead	0.750				2,946	2,946			20
Galvanized	1.000				21	21			21
Lead	1.000	24		1	161	184			22
Copper	1.000	1,289	4		(138)	1,155			23
Other Plastic	1.000	346	25		(345)	26			24
Unlined Cast Iron (pre-early 1950's)	1.000	2			(2)	0			25
Unknown - May Contain Lead	1.000				216	216			26
Lead	1.250	2			43	45			27
Copper	1.250	52			(49)	3			28
Other Plastic	1.250	1	1			2			29
Unknown - May Contain Lead	1.250				1	1			30
Lead	1.500	2			7	9			31
Copper	1.500	113			(94)	19			32
Other Plastic	1.500	4			114	118			33
Unlined Cast Iron (pre-early 1950's)	1.500	3			(3)	0			34

Privately-Owned Water Service Lines

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

Unknown - May Contain Lead	1.500		223	223	35
Galvanized	2.000		3	3	36
Lead	2.000	1		1	37
Other Metal	2.000	4	(4)	0	38
Copper	2.000	83	3	86	39
Other Plastic	2.000	18		18	40
Unlined Cast Iron (pre-early 1950's)	2.000	6	(6)	0	41
PVC	2.000	2	(2)	0	42
Unknown - May Contain Lead	2.000		74	74	43
Ductile Iron, Lined (late 1960's to present)	2.500	2	(1)	1	44
Copper	3.000		1	1	45
Other Plastic	3.000		1	1	46
Unlined Cast Iron (pre-early 1950's)	3.000	9	(9)	0	47
Unknown - May Contain Lead	3.000		26	26	48
Ductile Iron, Lined (late 1960's to present)	4.000	38	(38)	0	49
Copper	4.000		88	88	50
Unlined Cast Iron (pre-early 1950's)	4.000	44	(44)	0	51
PVC	4.000	3	(3)	0	52
Unknown - Does Not Contain Lead	4.000		2	2	53
Ductile Iron, Lined (late 1960's to present)	6.000	194	(194)	0	54
Galvanized	6.000		3	3	55
Other Metal	6.000	2	(2)	0	56
Copper	6.000		9	9	57
Other Plastic	6.000	2	4	6	58
Unlined Cast Iron (pre-early 1950's)	6.000	33	(33)	0	59
PVC	6.000	27	(27)	0	60
Unknown - Does Not Contain Lead	6.000		86	86	61
Ductile Iron, Lined (late 1960's to present)	8.000	323	(230)	93	62
Copper	8.000		8	8	63
Unlined Cast Iron (pre-early 1950's)	8.000	34	(34)	0	64
PVC	8.000	36	(34)	2	65
Ductile Iron, Lined (late 1960's to present)	10.000	12	(2)	10	66
Galvanized	10.000		10	10	67
Unlined Cast Iron (pre-early 1950's)	10.000	5	(4)	1	68

Privately-Owned Water Service Lines

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

PVC	10.000	2		2		69
Unlined Cast Iron (pre-early 1950's)	12.000		5	5		70
Unlined Cast Iron (pre-early 1950's)	30.000	1		1		71
Utility Total		19,296	30	30	(299)	18,997

Privately-Owned Water Service Lines

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

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 in part through WDNR Safe Drinking Water Loan principal forgiveness with the remainder paid for by the property owner.

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

Water service laterals counted for this report were obtained using utility records, plumber's records, and electronic databases. Because the utility does not own any portion of the lateral, there are a number of them where the material and/or diameter are unknown at this time. As of the date of this report, unknown total 5,516.
