



# WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

SHEBOYGAN WATER UTILITY

72 PARK AVE  
SHEBOYGAN, WI 53081-2958

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For the Year Ended: DECEMBER 31, 2020

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TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

Violation of any provision of the Wisconsin Public Service Commission Act, Chapter SPS 100, or any rule or order of the Commission, or any provision of the Wisconsin Public Service Commission Act, Chapter SPS 100, or any rule or order of the Commission, is a violation of the provisions of the Wisconsin Public Service Commission Act, Chapter SPS 100, or any rule or order of the Commission, and the violation of any provision of the Wisconsin Public Service Commission Act, Chapter SPS 100, or any rule or order of the Commission, 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: 05/06/2021

Water Service Started Date: 03/01/1909

DNR Public Water System ID: 46003540

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

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

Date Signed: **5/3/2021**

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## Identification and Ownership - Contacts

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**Utility employee in charge of correspondence concerning this report**

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Name: LISA M GOTTSACKER, CPA

Title: Utility Accountant

Mailing Address: 72 Park Avenue  
Sheboygan, WI, WI 53083

Phone: (920) 459-3804

Email Address: gotts1114@att.net

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**Accounting firm or consultant preparing this report (if applicable)**

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Name:

Title:

Mailing Address:

Phone:

Email Address:

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**Name and title of utility General Manager (or equivalent)**

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Name: JOE TRUEBLOOD, PE

Title: Superintendent

Mailing Address: 72 Park Avenue  
Sheboygan, WI 53081

Phone: (920) 459-3805

Email Address: joetrueblood@sheboyganwater.org

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

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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@vdks.com

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**Contact person for cybersecurity issues and events**

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Name: JOE TRUEBLOOD, PE

Title: Superintendent

Mailing Address: 72 Park Avenue  
Sheboygan, WI 53081

Phone: (920) 459-3805

Email Address: joetrueblood@sheboyganwater.org

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## Identification and Ownership - Governing Authority and Audit Information

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### 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: 03/31/2021

Period covered by most recent audit: 01/01/2020 - 12/31/2020

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

Name: Jodi Dobson, CPA

Title: Partner

Organization Name: Baker Tilly US, LLP

USPS Address: Ten Terrace Court, PO Box 7398

City State Zip Madison, WI 53707-7398

Telephone: (608) 240-2469

Email Address: jodi.dobson@bakertilly.com

### Report Preparation

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

Review

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## Identification and Ownership - Contract Operations

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**Do you have any contracts?**

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

**NO**

## Workforce Diversity

g Whole numbers in the range of 0 - 9999 are acceptable values for this schedule. Please enter part time employees as a whole number, and use the Footnotes feature to provide information about how many staff are part-time employees.

g Staff classification of various employment categories can vary from utility to utility. Use the Footnotes feature to provide information about how the utility defines these categories.

Category (a)	Employee Count				
	Total (b)	Management (c)	Executive Leadership (d)	Board of Directors (e)	
Total Utility Employees	33	3	1	3	1
Women	6	1			2
Minorities	3				3
Veterans	2	1			4

### Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			1
Operating Revenues (400)	8,695,189	8,902,437	2
<b>``CdYfUj]b[ `9I dYbgYg.</b>			3
Operation and Maintenance Expense (401-402)	5,035,487	4,963,162	4
Depreciation Expense (403)	1,509,380	1,416,027	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,312,384	1,254,794	7
<b>``HcHJ`CdYfUj]b[ `9I dYbgYg</b>	<b>7,857,251</b>	<b>7,633,983</b>	8
<b>``BYhCdYfUj]b[ `bWta Y</b>	<b>837,938</b>	<b>1,268,454</b>	9
Income from Utility Plant Leased to Others (412-413)			10
<b>``I ]]miCdYfUj]b[ `bWta Y</b>	<b>837,938</b>	<b>1,268,454</b>	11
<b>OTHER INCOME</b>			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	44,283	75,112	16
Miscellaneous Nonoperating Income (421)	0	0	17
<b>``HcHJ`Ck Yf`bWta Y</b>	<b>44,283</b>	<b>75,112</b>	18
<b>``HcHJ`bWta Y</b>	<b>882,221</b>	<b>1,343,566</b>	19
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			20
Miscellaneous Amortization (425)	(25,132)	(25,134)	21
Other Income Deductions (426)	127,997	117,142	22
<b>``HcHJ`A]gW`UbYci g`bWta Y8 Yxi W]cbg</b>	<b>102,865</b>	<b>92,008</b>	23
<b>``bWta Y6 YZfY`bhYfYgh7\ Uf[ Yg</b>	<b>779,356</b>	<b>1,251,558</b>	24
<b>INTEREST CHARGES</b>			25
Interest on Long-Term Debt (427)	327,877	331,621	26
Amortization of Debt Discount and Expense (428)	34,475		27
Amortization of Premium on Debt--Cr. (429)	34,620	32,872	28
Interest on Debt to Municipality (430)	6,738	5,850	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
<b>``HcHJ`bhYfYgh7\ Uf[ Yg</b>	<b>334,470</b>	<b>304,599</b>	32
<b>``BYh`bWta Y</b>	<b>444,886</b>	<b>946,959</b>	33
<b>EARNED SURPLUS</b>			34
Unappropriated Earned Surplus (Beginning of Year) (216)	43,127,381	42,180,422	35
Balance Transferred from Income (433)	444,886	946,959	36
Miscellaneous Credits to Surplus (434)			37
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<b>``HcHJ`I bUddfcdf]UHX`9UfbYX`Gi fd`i g`9bX`cZMYU`fE% L</b>	<b>43,572,267</b>	<b>43,127,381</b>	41



## Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				1
<b>Operating Revenues (400)</b>				2
Derived	8,695,189		8,695,189	3
<b>Total (Acct. 400)</b>	<b>8,695,189</b>	<b>0</b>	<b>8,695,189</b>	4
<b>Operation and Maintenance Expense (401-402)</b>				5
Derived	5,035,487		5,035,487	6
<b>Total (Acct. 401-402)</b>	<b>5,035,487</b>	<b>0</b>	<b>5,035,487</b>	7
<b>Depreciation Expense (403)</b>				8
Derived	1,509,380		1,509,380	9
<b>Total (Acct. 403)</b>	<b>1,509,380</b>	<b>0</b>	<b>1,509,380</b>	10
<b>Amortization Expense (404-407)</b>				11
Derived	0		0	12
<b>Total (Acct. 404-407)</b>	<b>0</b>	<b>0</b>	<b>0</b>	13
<b>Taxes (408)</b>				14
Derived	1,312,384		1,312,384	15
<b>Total (Acct. 408)</b>	<b>1,312,384</b>	<b>0</b>	<b>1,312,384</b>	16
<b>TOTAL UTILITY OPERATING INCOME</b>	<b>837,938</b>	<b>0</b>	<b>837,938</b>	17
<b>OTHER INCOME</b>				18
<b>Income from Merchandising, Jobbing and Contract Work (415-416)</b>				19
Derived	0	0	0	20
<b>Total (Acct. 415-416)</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>Interest and Dividend Income (419)</b>				22
INTEREST AND DIVIDENDS	44,283		44,283	23
<b>Total (Acct. 419)</b>	<b>44,283</b>	<b>0</b>	<b>44,283</b>	24
<b>Miscellaneous Nonoperating Income (421)</b>				25
Contributed Plant - Water			0	26
Impact Fees - Water			0	27
<b>Total (Acct. 421)</b>	<b>0</b>	<b>0</b>	<b>0</b>	28
<b>TOTAL OTHER INCOME</b>	<b>44,283</b>	<b>0</b>	<b>44,283</b>	29
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				30
<b>Miscellaneous Amortization (425)</b>				31
Regulatory Liability (253) Amortization	(25,132)		(25,132)	32
<b>Total (Acct. 425)</b>	<b>(25,132)</b>	<b>0</b>	<b>(25,132)</b>	33
<b>Other Income Deductions (426)</b>				34
Depreciation Expense on Contributed Plant - Water		127,997	127,997	35
<b>Total (Acct. 426)</b>	<b>0</b>	<b>127,997</b>	<b>127,997</b>	36
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	<b>(25,132)</b>	<b>127,997</b>	<b>102,865</b>	37
<b>INTEREST CHARGES</b>				38
<b>Interest on Long-Term Debt (427)</b>				39

## Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Derived	327,877		327,877	40
<b>Total (Acct. 427)</b>	<b>327,877</b>	<b>0</b>	<b>327,877</b>	<b>41</b>
<b>Amortization of Debt Discount and Expense (428)</b>				42
Amortization of Debt Discount and Expense	34,475		34,475	43
<b>Total (Acct. 428)</b>	<b>34,475</b>	<b>0</b>	<b>34,475</b>	<b>44</b>
<b>Amortization of Premium on Debt--Cr. (429)</b>				45
Bonds	34,620		34,620	46
<b>Total (Acct. 429)</b>	<b>34,620</b>	<b>0</b>	<b>34,620</b>	<b>47</b>
<b>Interest on Debt to Municipality (430)</b>				48
Derived	6,738		6,738	49
<b>Total (Acct. 430)</b>	<b>6,738</b>	<b>0</b>	<b>6,738</b>	<b>50</b>
<b>Other Interest Expense (431)</b>				51
Derived	0		0	52
<b>Total (Acct. 431)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53</b>
<b>TOTAL INTEREST CHARGES</b>	<b>334,470</b>	<b>0</b>	<b>334,470</b>	<b>54</b>
<b>NET INCOME</b>	<b>572,883</b>	<b>(127,997)</b>	<b>444,886</b>	<b>55</b>
<b>EARNED SURPLUS</b>				56
<b>Unappropriated Earned Surplus (Beginning of Year) (216)</b>				57
Derived	38,300,847	4,826,534	43,127,381	58
<b>Total (Acct. 216)</b>	<b>38,300,847</b>	<b>4,826,534</b>	<b>43,127,381</b>	<b>59</b>
<b>Balance Transferred from Income (433)</b>				60
Derived	572,883	(127,997)	444,886	61
<b>Total (Acct. 433)</b>	<b>572,883</b>	<b>(127,997)</b>	<b>444,886</b>	<b>62</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)</b>	<b>38,873,730</b>	<b>4,698,537</b>	<b>43,572,267</b>	<b>63</b>

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
<b>Revenues</b>						1
Revenues (account 415)	45,825				<b>45,825</b>	2
<b>Cost and Expenses of Merchandising, Jobbing and Contract Work (416)</b>						3
Cost of merchandise sold					<b>0</b>	4
Payroll					<b>0</b>	5
Materials	45,825				<b>45,825</b>	6
Taxes					<b>0</b>	7
<b>Total costs and expenses</b>	<b>45,825</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,825</b>	8
<b>Net Income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	9

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

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### 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 and expenses related to the COVID-19 pandemic and received from the CARES Act.

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### Revenues Subject to Wisconsin Remainder Assessment

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 Admin. Code Ch. PSC 5.  
 g If the sewer department is not regulated by the PSC, do not report sewer department in data column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	8,695,189				<b>8,695,189</b>	1
Less: interdepartmental sales	0				<b>0</b>	2
Less: interdepartmental rents	0				<b>0</b>	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					<b>0</b>	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	2,310				<b>2,310</b>	5
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>8,692,879</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,692,879</b>	6

### Distribution of Total Payroll

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,720,682		1,720,682	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	187,128		187,128	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
<b>Total Payroll</b>	<b>1,907,810</b>	<b>0</b>	<b>1,907,810</b>	<b>20</b>

### Full-Time Employees (FTE)

g Use FTE numbers where FTE stands for Full-Time Employees or Full-Time Equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest hundredth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

g Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .35 for electric, .30 for water and .20 for sewer.

Industry (a)	FTE (b)	
Water	30.0	1
Electric		2
Gas		3
Sewer		4

### Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>ASSESTS AND OTHER DEBITS</b>			1
<b>UTILITY PLANT</b>			2
Utility Plant (101)	75,482,470	72,655,004	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	24,691,819	23,025,457	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
<b>BYhil h]mD'Ubh</b>	<b>50,790,651</b>	<b>49,629,547</b>	7
<b>OTHER PROPERTY AND INVESTMENTS</b>			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)	688,824	706,627	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
<b>HcHU' CA Yf DfcdYfmiUbX' =bj Ygfa Ybtg</b>	<b>688,824</b>	<b>706,627</b>	16
<b>CURRENT AND ACCRUED ASSETS</b>			17
Cash (131)	0	0	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	8,989,597	8,719,308	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	1,616,628	1,167,366	23
Other Accounts Receivable (143)	74,492	16,897	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	401,114	471,802	26
Plant Materials and Operating Supplies (154)	277,191	270,831	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	76,495	32,414	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	1,038,866	1,262,190	34
<b>HcHU' 7 i ffYbhUbX' 5 VWfi YX' 5 ggYfg</b>	<b>12,474,383</b>	<b>11,940,808</b>	35
<b>DEFERRED DEBITS</b>			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)	411,147	0	42
<b>HcHU' 8 YZffYX' 8 YV]fg</b>	<b>411,147</b>	<b>0</b>	43
<b>HCH5 @5 GG9 HG' 5 B8 'CH&lt; 9F ' 896 #HG</b>	<b>64,365,005</b>	<b>62,276,982</b>	44



### Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>LIABILITIES AND OTHER CREDITS</b>			1
<b>PROPRIETARY CAPITAL</b>			2
Capital Paid in by Municipality (200)	3,181,819	3,181,819	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	43,572,267	43,127,381	5
<b>“HcHU” DfcdfjYUfm7 UdjUJ</b>	<b>46,754,086</b>	<b>46,309,200</b>	6
<b>LONG-TERM DEBT</b>			7
Bonds (221)	13,524,996	11,437,252	8
Advances from Municipality (223)	152,173	169,252	9
Other Long-Term Debt (224)	0	0	10
<b>“HcHU” @b[ !HYfa 8 YVh</b>	<b>13,677,169</b>	<b>11,606,504</b>	11
<b>CURRENT AND ACCRUED LIABILITIES</b>			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	79,749	788,432	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	1,215,296	1,160,483	17
Interest Accrued (237)	61,745	60,231	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	1,311,368	679,336	20
<b>“HcHU” 7i ffYbhUbX’5 VWwI YX’ @UV]’jYg</b>	<b>2,668,158</b>	<b>2,688,482</b>	21
<b>DEFERRED CREDITS</b>			22
Unamortized Premium on Debt (251)	220,963	264,573	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	400,240	828,201	25
<b>“HcHU” 8 YZffYX’7 fYX]Jg</b>	<b>621,203</b>	<b>1,092,774</b>	26
<b>OPERATING RESERVES</b>			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)	644,389	580,022	31
<b>“HcHU” CdYfUj[b[ ’FYgYfj Yg</b>	<b>644,389</b>	<b>580,022</b>	32
<b>“HCH5 @@56 =@H9 G’5 B8 ’CH&lt;9F ’7 F98 #HG</b>	<b>64,365,005</b>	<b>62,276,982</b>	33

## Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
<b>First of Year</b>					1
Total Utility Plant - First of Year	72,655,004	0	0	0	2
	<b>72,655,004</b>	<b>0</b>	<b>0</b>	<b>0</b>	3
<b>Plant Accounts</b>					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	68,076,952				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)	1,009,577				11
<b>Total Utility Plant</b>	<b>75,482,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	12
<b>Accumulated Provision for Depreciation and Amortization</b>					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	22,894,397				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,797,422				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
<b>Total Accumulated Provision</b>	<b>24,691,819</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>Accumulated Provision for Depreciation and Amortization</b>					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	26
<b>Net Utility Plant</b>	<b>50,790,651</b>	<b>0</b>	<b>0</b>	<b>0</b>	27

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	21,356,032	0	0	0	21,356,032	1
<b>Credits during year</b>						2
Charged Depreciation Expense (403)	1,509,380				1,509,380	3
Depreciation Expense on Meters Charged to Sewer	224,718				224,718	4
Salvage	0				0	5
<b>Total credits</b>	<b>1,734,098</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,734,098</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	195,733				195,733	8
Cost of Removal	0				0	9
<b>Total debits</b>	<b>195,733</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>195,733</b>	10
<b>Balance end of year (111.1)</b>	<b>22,894,397</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,894,397</b>	11

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	1,669,425	0	0	0	1,669,425	1
<b>Credits during year</b>						2
Charged Other Income Deductions (426)	127,997				127,997	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
<b>Total credits</b>	<b>127,997</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>127,997</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	0				0	8
Cost of Removal	0				0	9
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	10
<b>Balance end of year (111.2)</b>	<b>1,797,422</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,797,422</b>	11

### Net Nonutility Property (Accts. 121 & 122)

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

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

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

Description (a)	Amount (b)	
Balance first of year	0 *	1
<b>Additions</b>		<b>2</b>
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
<b>Total Additions</b>	<b>0</b>	<b>6</b>
<b>Accounts Written Off</b>		<b>7</b>
Accounts written off during the year: Utility Customers	0	8
Accounts written off during the year: Others	0	9
<b>Total Accounts Written Off</b>	<b>0</b>	<b>10</b>
<b>Balance End of Year</b>	<b>0</b>	<b>11</b>

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

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### 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.

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## Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	277,191	270,831	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
<b>Total Material and Supplies</b>	<b>277,191</b>	<b>270,831</b>	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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
None				1
				2
<b>Total</b>	<b>0</b>		<b>0</b>	3
<b>Unamortized premium on debt (251)</b>				
Bond Premium	34,620	429	220,963	5
None				6
<b>Total</b>	<b>34,620</b>		<b>220,963</b>	7

### Capital Paid in by Municipality (Acct. 200)

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

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

### Bonds (Acct. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2004 SAFE DRINKING WATER LOAN	03/10/2004	05/01/2023	2.75%	612,210	1
2013 WATER UTILITY REVENUE BONDS	04/03/2013	05/01/2033	2.00%	2,155,000	2
2015 SAFE DRINKING WATER LOAN	05/13/2015	05/01/2035	1.65%	2,382,786	3
2016 WATER UTILITY REVENUE BONDS	04/20/2016	04/20/2025	1.64%	1,170,000	4
2018 WATER UTILITY REVENUE BONDS	05/01/2018	05/01/2033	4.00%	4,105,000	5
2020 WATER UTILITY BOND ANTICIPATION NOTE	05/18/2020	05/01/2024	1.25%	3,100,000	6
<b>Total</b>				<b>13,524,996</b>	<b>7</b>

## Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					1
UNFUNDED PENSION	03/15/2008	03/15/2027	2.00%	152,173	2
<b>Total for Account 223</b>				<b>152,173</b>	3

**Taxes Accrued (Acct. 236)**

<b>Description (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,160,483	1
Charged water department expense	1,312,384	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	36,786	5
<b>Total accruals and other credits</b>	<b>1,349,170</b>	6
County, state and local taxes	1,160,534	7
Social Security taxes	124,424	8
PSC Remainder Assessment	9,399	9
Gross Receipts Tax		10
<b>Total payments and other debits</b>	<b>1,294,357</b>	11
<b>Balance end of year</b>	<b>1,215,296</b>	12

### Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>	0	0	0	<b>0</b>	1
2004 SAFE DRINKING WATER LOAN \$3,152,000	1,724	18,607	19,493	<b>838</b>	2
2013 WATER UTILITY REVENUE BOND	11,304	66,025	66,475	<b>10,854</b>	3
2015 SAFE DRINKING WATER LOAN \$3,122,030	6,935	40,081	40,463	<b>6,553</b>	4
2016 WATER UTILITY REVENUE BONDS \$2,115,000	7,680	23,323	23,994	<b>7,009</b>	5
2018 WATER UTILITY REVENUE BONDS \$4,705,000	27,373	155,838	157,938	<b>25,273</b>	6
2020 WATER UTILITY BOND ANTICIP NOTE \$3,100,000		24,003	17,545	<b>6,458</b>	7
<b>Subtotal Bonds (221)</b>	<b>55,016</b>	<b>327,877</b>	<b>325,908</b>	<b>56,985</b>	8
<b>Advances from Municipality (223)</b>	0	0	0	<b>0</b>	9
UNFUNDED PENSION	5,215	6,738	7,193	<b>4,760</b>	10
<b>Subtotal Advances from Municipality (223)</b>	<b>5,215</b>	<b>6,738</b>	<b>7,193</b>	<b>4,760</b>	11
<b>Other Long-Term Debt (224)</b>	0	0	0	<b>0</b>	12
None				<b>0</b>	13
<b>Subtotal Other Long-Term Debt (224)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
<b>Notes Payable (231)</b>	0	0	0	<b>0</b>	15
None				<b>0</b>	16
<b>Subtotal Notes Payable (231)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	17
<b>Customer Deposits (235)</b>	0	0	0	<b>0</b>	18
None				<b>0</b>	19
<b>Subtotal Customer Deposits (235)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	20
<b>Total</b>	<b>60,231</b>	<b>334,615</b>	<b>333,101</b>	<b>61,745</b>	21

## Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
<b>Sinking Funds (125)</b>	0	1
Bond Reserve Fund	688,824	2
<b>Total (Acct. 125)</b>	<b>688,824</b>	3
<b>Cash and Working Funds (131 )</b>	0	4
Cash		5
<b>Total (Acct. 131 )</b>	<b>0</b>	6
<b>Temporary Cash Investments (136)</b>	0	7
Temporary Cash Investments	8,989,597	8
<b>Total (Acct. 136)</b>	<b>8,989,597</b>	9
<b>Customer Accounts Receivable (142)</b>	0	10
Water	1,616,628	11
<b>Total (Acct. 142)</b>	<b>1,616,628</b>	12
<b>Other Accounts Receivable (143)</b>	0	13
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	74,492	15
<b>Total (Acct. 143)</b>	<b>74,492</b>	16
<b>Receivables from Municipality (145)</b>	0	17
Receivables for water main, laterals, and PFP	401,114	18
<b>Total (Acct. 145)</b>	<b>401,114</b>	19
<b>Prepayments (165)</b>	0	20
Prepayments	76,495	21
<b>Total (Acct. 165)</b>	<b>76,495</b>	22
<b>Miscellaneous Current and Accrued Assets (174)</b>	0	23
Deferred Outflow - Pension and OPEB	1,038,866	24
<b>Total (Acct. 174)</b>	<b>1,038,866</b>	25
<b>Miscellaneous Deferred Debits (186)</b>	0	26
Net Pension Asset	411,147	27
<b>Total (Acct. 186)</b>	<b>411,147</b>	28
<b>Accounts Payable (232 )</b>	0	29
Accounts Payable	79,749	30
<b>Total (Acct. 232 )</b>	<b>79,749</b>	31
<b>Miscellaneous Current and Accrued Liabilities (242)</b>	0	32

## Balance Sheet Detail - Other Accounts

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

Accrued Payroll	50,671	33
Deferred Inflow - Pension and OPEB	1,260,697	34
<b>Total (Acct. 242)</b>	<b>1,311,368</b>	<b>35</b>
<b>Other Deferred Credits (253)</b>	<b>0</b>	<b>36</b>
Regulatory Liability	75,354	37
Net Pension Liability	324,886	38
<b>Total (Acct. 253)</b>	<b>400,240</b>	<b>39</b>
<b>Miscellaneous Operating Reserves (265)</b>	<b>0</b>	<b>40</b>
Accrued Vacation & Sick Leave	644,389	41
<b>Total (Acct. 265)</b>	<b>644,389</b>	<b>42</b>



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## Balance Sheet Detail - Other Accounts

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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.

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## Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
<b>Add Average</b>						1
Utility Plant in Service (101.1)	67,013,505				<b>67,013,505</b>	2
Materials and Supplies	274,011				<b>274,011</b>	3
<b>Less Average</b>						4
Reserve for Depreciation (111.1)	22,125,214				<b>22,125,214</b>	5
Customer Advances for Construction					<b>0</b>	6
Regulatory Liability	87,920				<b>87,920</b>	7
<b>Average Net Rate Base</b>	<b>45,074,382</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,074,382</b>	8
Net Operating Income	837,938				<b>837,938</b>	9
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>1.86%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.86%</b>	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	100,486	0	0	0	100,486	1
<b>Credits During Year</b>					<b>0</b>	2
None					0	3
<b>Charges (Deductions)</b>					<b>0</b>	4
Miscellaneous Amortization (425)	25,132				25,132	5
<b>Balance End of Year</b>	<b>75,354</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,354</b>	6

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## Important Changes During the Year

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**Report changes of any of the following types:**

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1. Acquisitions

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2. Leaseholder changes

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3. Extensions of service

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4. Estimated changes in revenues due to rate changes

Sheboygan Water Utility implemented a rate increase of 9.61% approved by the Public Service Commission of Wisconsin effective October 1, 2020 to provide for a 4.9% rate of return. The rate increase is designed to include necessary costs for required infrastructure improvements, decreasing residential sales due to conservation, and increasing operation and maintenance costs. The total increase in water revenues is estimated at \$833,888.

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5. Obligations incurred or assumed, excluding commercial paper

Sheboygan Water Utility issued \$3,100,000 Bond Anticipation Notes (BAN) May 18, 2020 as interim financing to fund design and engineering costs related to the Raw Water Improvement Project. The BAN was issued at 1.25% interest maturing on May 1, 2024.

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6. Formal proceedings with the Public Service Commission

Sheboygan Water Utility implemented a Lead Service Lateral Replacement Program in 2020 approved by the Public Service Commission of Wisconsin on July 23, 2020. The Lead Service Lateral Replacement Program enables the utility to provide 50% grant funds and zero percent interest loans to property owners for replacement of lead service laterals.

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7. Any additional matters

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## Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues - Sales of Water</b>			1
Sales of Water (460-467)	8,526,929	8,737,821	2
<b>Total Sales of Water</b>	<b>8,526,929</b>	<b>8,737,821</b>	3
<b>Other Operating Revenues</b>			4
Forfeited Discounts (470)	33,181	49,731	5
Rents from Water Property (472)	25,414	23,486	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	109,665	91,399	8
<b>Total Other Operating Revenues</b>	<b>168,260</b>	<b>164,616</b>	9
<b>Total Operating Revenues</b>	<b>8,695,189</b>	<b>8,902,437</b>	10
<b>Operation and Maintenance Expenses</b>			11
Source of Supply Expense (600-617)	8,980	10,598	12
Pumping Expenses (620-633)	715,736	790,237	13
Water Treatment Expenses (640-652)	1,132,143	1,147,358	14
Transmission and Distribution Expenses (660-678)	1,566,731	1,450,832	15
Customer Accounts Expenses (901-906)	257,777	252,495	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,354,120	1,311,642	18
<b>Total Operation and Maintenance Expenses</b>	<b>5,035,487</b>	<b>4,963,162</b>	19
<b>Other Operating Expenses</b>			20
Depreciation Expense (403)	1,509,380	1,416,027	21
Amortization Expense (404-407)			22
Taxes (408)	1,312,384	1,254,794	23
<b>Total Other Operating Expenses</b>	<b>2,821,764</b>	<b>2,670,821</b>	24
<b>Total Operating Expenses</b>	<b>7,857,251</b>	<b>7,633,983</b>	25
<b>NET OPERATING INCOME</b>	<b>837,938</b>	<b>1,268,454</b>	26

## Water Operating Revenues - Sales of Water

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

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
<b>Unmetered Sales to General Customers (460)</b>				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
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	8
<b>Metered Sales to General Customers (461)</b>				9
Residential (461.1)	17,054	750,506	2,385,619	10
Commercial (461.2)	1,304	212,468	509,281	11
Industrial (461.3)	155	2,141,580	3,460,392	12
Public Authority (461.4)	122	44,884	105,515	13
Multifamily Residential (461.5)	296	122,186	279,003	14
Irrigation (461.6)	0	0	0	15
<b>Total Metered Sales to General Customers (461)</b>	<b>18,931</b>	<b>3,271,624</b>	<b>6,739,810</b>	16
Private Fire Protection Service (462)	281	0	114,600	17
Public Fire Protection Service (463)	19,109	0	909,281	18
Other Water Sales (465)				19
Sales for Resale (466)	2	615,393	763,238	20
Interdepartmental Sales (467)				21
<b>Total Sales of Water</b>	<b>38,323</b>	<b>3,887,017</b>	<b>8,526,929</b>	22

**Sales for Resale (Acct. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>	
Kohler Municipal Water Utility	TAYLOR DR & ERIE AVE	232,755	274,048	1
Sheboygan Falls Utilities	TAYLOR DR & HWY 23	382,638	489,190	2
<b>Total</b>		<b>615,393</b>	<b>763,238</b>	3

### Other Operating Revenues (Water)

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

Description (a)	Amount (b)	
<b>Public Fire Protection Service (463)</b>		1
Amount billed (usually per rate schedule F-1 or Fd-1)	909,281	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
<b>Total Public Fire Protection Service (463)</b>	<b>909,281</b>	5
<b>Forfeited Discounts (470)</b>		6
Customer late payment charges	33,181	7
<b>Total Forfeited Discounts (470)</b>	<b>33,181</b>	8
<b>Rents from Water Property (472)</b>		9
Rent of tower for cellular antennas	25,414	10
<b>Total Rents from Water Property (472)</b>	<b>25,414</b>	11
<b>Interdepartmental Rents (473)</b>		12
None		13
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	14
<b>Other Water Revenues (474)</b>		15
Return on net investment in meters charged to sewer department	109,665	16
<b>Total Other Water Revenues (474)</b>	<b>109,665</b>	17



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## Other Operating Revenues (Water)

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

### Other Operating Revenues (Water) (Page W-04)

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

Revenue related to sewer only and sewer deduct charges, meter charges and tap charges. Also included is a settlement for the purchase of liquid alum in prior years.

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## Water Operation & Maintenance Expenses

- g 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.
- g Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
<b>SOURCE OF SUPPLY EXPENSES</b>					1
Operation Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)			0	0	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)			0	0	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)			0	0	7
Maintenance of Structures and Improvements (611)			0	0	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)		8,980	8,980	10,598	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
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>8,980</b>	<b>8,980</b>	<b>10,598</b>	<b>14</b>
<b>PUMPING EXPENSES</b>					15
Operation Supervision and Engineering (620)	36,373		36,373	35,500	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)		422,526	422,526	475,224	19
Pumping Labor and Expenses (624)			0	0	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)	4,893	99,316	104,209	79,428 *	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)	11,125		11,125	11,719	24
Maintenance of Structures and Improvements (631)	134,733	701	135,434	157,910	25
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)	3,333	2,736	6,069	30,456 *	27
<b>Total Pumping Expenses</b>	<b>190,457</b>	<b>525,279</b>	<b>715,736</b>	<b>790,237</b>	<b>28</b>
<b>WATER TREATMENT EXPENSES</b>					29
Operation Supervision and Engineering (640)	32,616	650	33,266	27,159	30
Chemicals (641)		239,797	239,797	249,225	31
Operation Labor and Expenses (642)	466,534	301,414	767,948	743,508	32
Miscellaneous Expenses (643)	4,398	13,458	17,856	24,571	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)	45,981	11,495	57,476	75,352 *	36
Maintenance of Water Treatment Equipment (652)	9,844	5,956	15,800	27,543 *	37
<b>Total Water Treatment Expenses</b>	<b>559,373</b>	<b>572,770</b>	<b>1,132,143</b>	<b>1,147,358</b>	<b>38</b>
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>					39
Operation Supervision and Engineering (660)	40,017		40,017	51,660 *	40

## Water Operation & Maintenance Expenses

- g 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.
- g Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Storage Facilities Expenses (661)	6,822	15,737	22,559	36,356	* 41
Transmission and Distribution Lines Expenses (662)	117,115	22,411	139,526	100,768	* 42
Meter Expenses (663)	28,805	2,614	31,419	27,325	43
Customer Installations Expenses (664)	3,827	202,444	206,271	122,857	* 44
Miscellaneous Expenses (665)	109,534	31,763	141,297	162,388	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)	60,417	1,711	62,128	87,435	* 48
Maintenance of Distribution Reservoirs and Standpipes (672)	621	624,362	624,983	569,505	49
Maintenance of Transmission and Distribution Mains (673)	147,277	122,548	269,825	240,751	50
Maintenance of Services (675)	1,105	412	1,517	2,441	51
Maintenance of Meters (676)	17,690	4,718	22,408	11,265	* 52
Maintenance of Hydrants (677)	1,455	3,326	4,781	38,081	* 53
Maintenance of Miscellaneous Plant (678)			0	0	54
<b>Total Transmission and Distribution Expenses</b>	<b>534,685</b>	<b>1,032,046</b>	<b>1,566,731</b>	<b>1,450,832</b>	55
<b>CUSTOMER ACCOUNTS EXPENSES</b>					
Supervision (901)	38,416		38,416	29,190	57
Meter Reading Expenses (902)	21,453	5,283	26,736	27,053	58
Customer Records and Collection Expenses (903)	138,381	51,934	190,315	191,254	59
Uncollectible Accounts (904)		2,310	2,310	4,998	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	0	62
<b>Total Customer Accounts Expenses</b>	<b>198,250</b>	<b>59,527</b>	<b>257,777</b>	<b>252,495</b>	63
<b>SALES EXPENSES</b>					
Sales Expenses (910)			0	0	65
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	66
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>					
Administrative and General Salaries (920)	234,219		234,219	211,674	68
Office Supplies and Expenses (921)		25,390	25,390	14,205	* 69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		35,393	35,393	21,730	* 71
Property Insurance (924)		46,587	46,587	43,239	72
Injuries and Damages (925)		42,459	42,459	41,131	73
Employee Pensions and Benefits (926)		905,203	905,203	903,989	74
Regulatory Commission Expenses (928)		14,679	14,679	18,181	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)	3,698	24,868	28,566	46,292	* 77
Rents (931)			0	0	78
Maintenance of General Plant (932)		21,624	21,624	11,201	* 79
<b>Total Administrative and General Expenses</b>	<b>237,917</b>	<b>1,116,203</b>	<b>1,354,120</b>	<b>1,311,642</b>	80

## Water Operation & Maintenance Expenses

- g 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.
- g Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	1,720,682	3,314,805	5,035,487	4,963,162	81

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## Water Operation & Maintenance Expenses

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- g 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.
- g Class C and class D report all expenses in Other Expense (column c)

### Water Operation & Maintenance Expenses (Page W-05)

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

- Acct 626 - increase in 2020 due to water system capacity study payment.
- Acct 633 - decrease in 2020 due to pump work at Erie Ave and high lifts in 2019.
- Acct 651 - decrease in 2020 due to maintenance in south basin and filters 10 and 11 in 2019.
- Acct 652 - decrease in 2020 due to chemical feed upgrades in 2019.
- Acct 660 - decrease in 2020 due to overlap of supervision before key retirement late 2019.
- Acct 661 - decrease in 2020 due to electrical connection costs for new elevated tower at Horizon Drive in 2019.
- Acct 662 - increase in 2020 due to COVID leave costs charged to cost center rather than specific O&M jobs.
- Acct 664 - increase in 2020 due to costs for customer installation for new lead service lateral replacement program.
- Acct 671 - decrease in 2020 due to overhead door maintenance at Park Ave garage in 2019.
- Acct 676 - increase in 2020 due to meter maintenance as meter change out program resumed.
- Acct 677 - decrease in 2020 due to no hydrant painting in 2020 due to COVID.
- Acct 921 - increase in 2020 due to purchase of additional office supplies to support work from home due to COVID.
- Acct 923 - increase in 2020 due to costs for issuance of Bond Anticipation Note as interim financing of the raw water improvement project.
- Acct 928 - increase in 2020 due to rate case and lead service lateral program submitted to the PSC.
- Acct 930 - decrease in 2020 due to no in person employee development due to COVID.
- Acct 932 - increase in 2020 due to remodel and upgrade of office restrooms.

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### General Footnote

Due to the COVID-19 pandemic, Sheboygan Water Utility postponed non-essential maintenance work into 2021.

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## 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	1,215,295	1,200,629	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	36,786	76,521	2
<b>Net Property Tax Equivalent</b>	<b>1,178,509</b>	<b>1,124,108</b>	<b>3</b>
Social Security	124,424	121,189	4
PSC Remainder Assessment	9,399	9,445	5
Town of Sheboygan Property Tax	52	52	6
<b>Total Tax Expense</b>	<b>1,312,384</b>	<b>1,254,794</b>	<b>7</b>

## Water Property Tax Equivalent - Detail

- g No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- g Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- g The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- g An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- g **Property Tax Equivalent - Total**  
 If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be included in the notes to the financial statements.

**COUNTY: SHEBOYGAN(1)**

**SUMMARY OF TAX RATES**

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	6.017395
3. Local Tax Rate	mills	10.335031
4. School Tax Rate	mills	11.337733
5. Vocational School Tax Rate	mills	0.970936
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
<b>8. Total Tax Rate</b>	mills	<b>28.661095</b>
9. Less: State Credit	mills	1.834140
<b>11. Net Tax Rate</b>	mills	<b>26.826955</b>

**PROPERTY TAX EQUIVALENT CALCULATION**

12. Local Tax Rate	mills	<b>10.335031</b>
13. Combined School Tax Rate	mills	<b>12.308669</b>
14. Other Tax Rate - Local	mills	<b>0.000000</b>
15. Total Local & School Tax Rate	mills	<b>22.643700</b>
16. Total Tax Rate	mills	<b>28.661095</b>
17. Ratio of Local and School Tax to Total	dec.	<b>0.790050</b>
18. Total Tax Net of State Credit	mills	<b>26.826955</b>
19. Net Local and School Tax Rate	mills	<b>21.194638</b>
20. Utility Plant, Jan 1	\$	72,655,004
21. Materials & Supplies	\$	270,831
<b>22. Subtotal</b>	\$	<b>72,925,835</b>
23. Less: Plant Outside Limits	\$	2,204,368
<b>24. Taxable Assets</b>	\$	<b>70,721,467</b>
25. Assessment Ratio	dec.	0.810783
<b>26. Assessed Value</b>	\$	<b>57,339,763</b>
27. Net Local and School Tax Rate	mills	<b>21.194638</b>
<b>28. Tax Equiv. Computed for Current Year</b>	\$	<b>1,215,295</b>

**PROPERTY TAX EQUIVALENT - TOTAL**

**PROPERTY TAX EQUIVALENT CALCULATION**

1. Utility Plant, Jan 1	\$	72,655,004
2. Materials & Supplies	\$	270,831
<b>3. Subtotal</b>	\$	<b>72,925,835</b>
4. Less: Plant Outside Limits	\$	2,204,368
<b>5. Taxable Assets</b>	\$	<b>70,721,467</b>
<b>6. Assessed Value</b>	\$	<b>57,339,763</b>
<b>7. Tax Equiv. Computed for Current Year</b>	\$	<b>1,215,295</b>
8. Tax Equivalent per 1994 PSC Report	\$	560,533
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
<b>10. Tax Equivalent for Current Year (see notes)</b>	\$	<b>1,215,295</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						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
<b>Total Source of Supply Plant</b>	<b>627,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>627,615</b>	14
<b>PUMPING PLANT</b>						15
Land and Land Rights (320)	2,475				2,475	16
Structures and Improvements (321)	2,633,461				2,633,461	17
Other Power Production Equipment (323)	529,348	23,902			553,250	18
Electric Pumping Equipment (325)	2,457,021	54,837			2,511,858 *	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	653,951				653,951	21
<b>Total Pumping Plant</b>	<b>6,276,256</b>	<b>78,739</b>	<b>0</b>	<b>0</b>	<b>6,354,995</b>	22
<b>WATER TREATMENT PLANT</b>						23
Land and Land Rights (330)	13,330				13,330	24
Structures and Improvements (331)	4,994,111				4,994,111	25
Sand or Other Media Filtration Equipment (332)	6,118,942	88,313			6,207,255 *	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	1,688,611				1,688,611	28
<b>Total Water Treatment Plant</b>	<b>12,814,994</b>	<b>88,313</b>	<b>0</b>	<b>0</b>	<b>12,903,307</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						30
Land and Land Rights (340)	359,433				359,433	31
Structures and Improvements (341)	759,586	88,854	19,704		828,736 *	32
Distribution Reservoirs and Standpipes (342)	6,672,505				6,672,505	33
Transmission and Distribution Mains (343)	28,833,538	1,701,778	29,755		30,505,561 *	34
Services (345)	0				0	35
Meters (346)	4,448,581	139,721	43,423		4,544,879 *	36



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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)		
Hydrants (348)	2,341,789	78,039	15,300		2,404,528 *	37	
Other Transmission and Distribution Plant (349)	0				0	38	
<b>Total Transmission and Distribution Plant</b>	<b>43,415,432</b>	<b>2,008,392</b>	<b>108,182</b>	<b>0</b>	<b>45,315,642</b>	39	
<b>GENERAL PLANT</b>							40
Land and Land Rights (389)	0				0	41	
Structures and Improvements (390)	588,199				588,199	42	
Office Furniture and Equipment (391)	76,171	1,988	544		77,615	43	
Computer Equipment (391.1)	277,067	26,382	68,381		235,068 *	44	
Transportation Equipment (392)	540,382	38,120	17,393		561,109	45	
Stores Equipment (393)	0				0	46	
Tools, Shop and Garage Equipment (394)	206,850	73,693	1,233		279,310 *	47	
Laboratory Equipment (395)	25,772	5,937			31,709	48	
Power Operated Equipment (396)	462,811	1,063			463,874	49	
Communication Equipment (397)	60,501				60,501	50	
SCADA Equipment (397.1)	578,008				578,008	51	
Miscellaneous Equipment (398)	0				0	52	
<b>Total General Plant</b>	<b>2,815,761</b>	<b>147,183</b>	<b>87,551</b>	<b>0</b>	<b>2,875,393</b>	53	
<b>Total utility plant in service directly assignable</b>	<b>65,950,058</b>	<b>2,322,627</b>	<b>195,733</b>	<b>0</b>	<b>68,076,952</b>	54	
Common Utility Plant Allocated to Water Department	0				0	55	
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>65,950,058</b>	<b>2,322,627</b>	<b>195,733</b>	<b>0</b>	<b>68,076,952</b>	56	

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

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

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

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

- Acct 325 - additions include pumping equipment actuator for high lift #5.
- Acct 332 - additions include clearwell extension slide gate.
- Acct 341 - additions include construction maintenance garage solar roof panels and meter shop remodeling.
- Acct 343 - additions include water main projects at Michigan Ave, Illinois Ave, Geele Ave, and Niagara Ave.
- Acct 346 - additions include new meter installations and radio read equipment at various locations.
- Acct 348 - additions include new hydrant installations at water main projects and other various locations.
- Acct 394 - additions include a leak detection unit, vacuum unit, and trailer.

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

- Acct 391 - retirements of various outdated computer equipment and programs including laptops, desktops, and databases.
-

## Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	14
<b>PUMPING PLANT</b>						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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	22
<b>WATER TREATMENT PLANT</b>						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			(201,135)	94,222	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0			201,135	201,135	28
<b>Total Water Treatment Plant</b>	<b>594,222</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>594,222</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	5,404,183				5,404,183	34
Services (345)	0				0	35
Meters (346)	0				0	36

## Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	397,536				397,536	37
Other Transmission and Distribution Plant (349)	0				0	38
<b>Total Transmission and Distribution Plant</b>	<b>5,801,719</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,801,719</b>	<b>39</b>
<b>GENERAL PLANT</b>						<b>40</b>
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53</b>
<b>Total utility plant in service directly assignable</b>	<b>6,395,941</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,395,941</b>	<b>54</b>
Common Utility Plant Allocated to Water Department	0				0	55
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>6,395,941</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,395,941</b>	<b>56</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
<b>SOURCE OF SUPPLY PLANT</b>									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	453,896	1.70%	10,669					464,565	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
<b>Total Source of Supply Plant</b>	<b>453,896</b>		<b>10,669</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>464,565</b>	8
<b>PUMPING PLANT</b>									9
Structures and Improvements (321)	925,732	3.20%	84,271					1,010,003	10
Other Power Production Equipment (323)	153,727	4.40%	23,817					177,544	11
Electric Pumping Equipment (325)	1,617,445	4.40%	109,315					1,726,760	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	653,951	4.40%						653,951	14
<b>Total Pumping Plant</b>	<b>3,350,855</b>		<b>217,403</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,568,258</b>	15
<b>WATER TREATMENT PLANT</b>									16
Structures and Improvements (331)	2,248,143	3.20%	159,812					2,407,955	17
Sand or Other Media Filtration Equipment (332)	2,621,606	3.30%	203,382					2,824,988	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	386,103	6.00%	101,317					487,420	20
<b>Total Water Treatment Plant</b>	<b>5,255,852</b>		<b>464,511</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,720,363</b>	21
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>									22
Structures and Improvements (341)	561,140	3.20%	28,101	19,704				569,537	23
Distribution Reservoirs and Standpipes (342)	1,592,586	1.90%	126,778					1,719,364	24
Transmission and Distribution Mains (343)	5,394,874	1.30%	368,093	29,755				5,733,212	25
Services (345)	0							0	26
Meters (346)	2,143,503	5.50%	247,320	43,423				2,347,400	27

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

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 g If more than one depreciation rate is used, report the average rate in column (c).  
 g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	620,153	2.20%	48,108	15,300				652,961	28
Other Transmission and Distribution Plant (349)	0							0	29
<b>Total Transmission and Distribution Plant</b>	<b>10,312,256</b>		<b>818,400</b>	<b>108,182</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,022,474</b>	30
<b>GENERAL PLANT</b>									31
Structures and Improvements (390)	323,675	2.90%	16,768					340,443	32
Office Furniture and Equipment (391)	20,460	5.80%	4,460	544				24,376	33
Computer Equipment (391.1)	252,255	26.70%	15,867	68,381				199,741	34
Transportation Equipment (392)	478,912	13.30%	73,249	17,393				534,768	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	199,748	5.80%	14,099	1,233				212,614	37
Laboratory Equipment (395)	18,279	5.80%	1,667					19,946	38
Power Operated Equipment (396)	188,796	7.50%	34,751					223,547	39
Communication Equipment (397)	33,300	15.00%	9,076					42,376	40
SCADA Equipment (397.1)	467,749	9.20%	53,177					520,926	41
Miscellaneous Equipment (398)	0							0	42
<b>Total General Plant</b>	<b>1,983,174</b>		<b>223,114</b>	<b>87,551</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,118,737</b>	43
<b>Total accum. prov. directly assignable</b>	<b>21,356,033</b>		<b>1,734,097</b>	<b>195,733</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,894,397</b>	44
Common Utility Plant Allocated to Water Department	0							0	45
<b>TOTAL ACCUM, PROV, FOR DEPRECIATION</b>	<b>21,356,033</b>		<b>1,734,097</b>	<b>195,733</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,894,397</b>	46

### Water Accumulated Provision for Depreciation - Plant Financed by Contributions

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
<b>SOURCE OF SUPPLY PLANT</b>									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
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>
<b>PUMPING PLANT</b>									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
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15</b>
<b>WATER TREATMENT PLANT</b>									16
Structures and Improvements (331)	23,910	3.20%	9,564					33,474	17
Sand or Other Media Filtration Equipment (332)	141,351	3.30%	17,721				(64,852)	94,220 *	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0	6.00%					64,852	64,852 *	20
<b>Total Water Treatment Plant</b>	<b>165,261</b>		<b>27,285</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>192,546</b>	<b>21</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	0							0	24
Transmission and Distribution Mains (343)	1,288,322	1.30%	87,865					1,376,187	25
Services (345)	0							0	26
Meters (346)	0							0	27

### Water Accumulated Provision for Depreciation - Plant Financed by Contributions

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	215,842	2.00%	12,847					228,689	28
Other Transmission and Distribution Plant (349)	0							0	29
<b>Total Transmission and Distribution Plant</b>	<b>1,504,164</b>		<b>100,712</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,604,876</b>	<b>30</b>
<b>GENERAL PLANT</b>									<b>31</b>
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
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43</b>
<b>Total accum. prov. directly assignable</b>	<b>1,669,425</b>		<b>127,997</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,797,422</b>	<b>44</b>
Common Utility Plant Allocated to Water Department	0							0	45
<b>TOTAL ACCUM, PROV, FOR DEPRECIATION</b>	<b>1,669,425</b>		<b>127,997</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,797,422</b>	<b>46</b>



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## Water Accumulated Provision for Depreciation - Plant Financed by Contributions

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

### Water Accumulated Provision for Depreciation - Plant Financed by Contributions (Page W-12)

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

Adjustment is due to the reclassification of depreciation amount to the correct plant depreciation account.

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### Age of Water Mains

- g If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- g If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- g Report all pipe larger than 14" diameter in the 18" category.

Pipe Size (a)	Feet of Main										Total (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	2,679	348	650	1,706				83		24,758	6
6.000	55,893	73,407	116,206	79,863	80,197	25,786	4,566	7,252	401	1,380		444,951	7
8.000	10,747	14,946	16,482	8,826	17,290	25,028	34,128	34,059	8,242	7,400		177,148	8
10.000	7,001	7,316	6,369	9,941	7,067	532	398			4		38,628	9
12.000	12,020	19,509	19,007	23,511	26,072	26,284	40,773	26,947	20,003	21,558		235,684	10
14.000			5,639									5,639	11
16.000	6,351	8,852	3,110	6,226	3,579	6,070	5,814	11,190	11,185	17,549		79,926	12
18.000	470					2,658						3,128	13
20.000		9,058		3,778				2,905	2,512	15,222		33,475	14
24.000						8,466		5,468	9,404	4,267		27,605	15
30.000			8,971		7,263	1,191				5,582		23,007	16
36.000							678					678	17
<b>Total</b>	<b>94,838</b>	<b>150,544</b>	<b>178,666</b>	<b>132,633</b>	<b>142,367</b>	<b>97,721</b>	<b>86,357</b>	<b>87,821</b>	<b>57,329</b>	<b>67,463</b>		<b>1,095,739</b>	18

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

### Sources of Water Supply - Statistics

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

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January		375,358		372,676			<b>372,676</b>	1
February		347,084		345,166			<b>345,166</b>	2
March		346,655		343,872			<b>343,872</b>	3
April		245,025		243,322			<b>243,322</b>	4
May		287,495		285,073			<b>285,073</b>	5
June		369,230		364,889			<b>364,889</b>	6
July		407,995		407,812			<b>407,812</b>	7
August		437,778		438,233			<b>438,233</b>	8
September		397,940		396,978			<b>396,978</b>	9
October		372,268		372,106			<b>372,106</b>	10
November		349,851		343,915			<b>343,915</b>	11
December		334,920		331,982			<b>331,982</b>	12
<b>TOTAL</b>	<b>0</b>	<b>4,271,599</b>	<b>0</b>	<b>4,246,024</b>	<b>0</b>	<b>0</b>	<b>4,246,024</b>	13

## Water Audit and Other Statistics

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

Description (a)	Value (b)
<b>WATER AUDIT STATISTICS</b>	
Finished Water pumped or purchased (000s)	4,246,024
Less: Gallons (000s) sold to wholesale customers (exported water)	615,393
<b>Subtotal: Net gallons (000s) entering distribution system</b>	<b>3,630,631</b>
Less: Gallons (000s) sold to retail customers (billed, metered)	3271624
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0
<b>Gallons (000s) of Non-Revenue Water</b>	<b>359,007</b>
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	14,260
<b>Subtotal: Unbilled Authorized Consumption</b>	<b>14,260</b>
<b>Total Water Loss</b>	<b>344,747</b>
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	1000
Gallons (000s) estimated due to data and billing errors	9077
Gallons (000s) estimated due to customer meter under-registration	2,000
<b>Subtotal Apparent Losses</b>	<b>12,077</b>
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	25,758
Gallons (000s) estimated due to unreported and background leakage	306,912
<b>Subtotal Real Losses (leakage)</b>	<b>332,670</b>
Non-Revenue Water as percentage of net water supplied	10%
Total Water Loss as percentage of net water supplied	9%
<b>OTHER STATISTICS</b>	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	16,469
Date of maximum	08/27/2020
Cause of maximum	
Seasonal demand/usage increase	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	8,396
Date of minimum	01/01/2020
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	6,091,407
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	22
Number of service breaks repaired this year	18

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## Sources of Water Supply - Well Information

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

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

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**Sources of Water Supply - Intake Information**

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

### Pumping & Power Equipment

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

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

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

### Water Treatment Plant

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

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

### Water Treatment Plant

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

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
TAYLOR	1933	4000000	x Ultraviolet Light x Liquid Chlorine _ Gas Chlorine _ Ozone _ Other _ None	x Flocculation/Sedimentation x Sand Filtration _ Activated Carbon Filtration _ Membrane Filtration _ Iron Exchange _ Iron/Manganese _ Nitrate Removal _ Radium Removal _ Other	Yes	CENTRAL FACILITIES	5

### Water Mains

g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.

g Explain all reported adjustments as a schedule footnote.

g For main additions reported in column (e), as a schedule footnote:  
 Explain how the additions were funded.  
 Also report the amount assessed and the feet of main recorded under this method.  
 If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.

g Report all pipe larger than 16" diameter in the 36" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	1	204				204	1
Other Metal	Distribution	1 1/4	388				388	2
Other Metal	Distribution	1 1/2	185				185	3
Other Plastic	Distribution	2	85				85	4
Other Metal	Distribution	3	250				250	5
Other Metal	Distribution	4	24,689		10		24,679	6
PVC	Distribution	4	50	8			58	7
Other Metal	Distribution	6	447,766		3,280		444,486	8
PVC	Distribution	6		242			242	9
Other Metal	Distribution	8	173,103		798		172,305	10
PVC	Distribution	8	315	976			1,291	11
Other Metal	Distribution	10	39,203		575		38,628	12
Other Metal	Distribution	12	218,281		1,379		216,902	13
PVC	Distribution	12	3,138	5,157			8,295	14
Other Metal	Distribution	14	5,639				5,639	15
Other Metal	Distribution	16	77,139		90		77,049	16
PVC	Distribution	16		44			44	17
Other Metal	Distribution	18	3,128				3,128	18
Concrete	Transmission	20	3,430				3,430	19
Other Metal	Distribution	20	29,069				29,069	20
Other Metal	Distribution	24	5,389				5,389	21
Other Metal	Transmission	24	22,216				22,216	22
Other Metal	Distribution	30	9,772				9,772	23
Other Metal	Transmission	30	12,605				12,605	24
Other Metal	Transmission	36	678				678	25
<b>Total Within Municipality</b>			<b>1,076,722</b>	<b>6,427</b>	<b>6,132</b>		<b>1,077,017</b>	26
Other Metal	Distribution	6	210				210	27
Other Metal	Distribution	8	3,552				3,552	28
Other Metal	Distribution	12	10,471				10,471	29
Other Metal	Distribution	16	2,833				2,833	30
PVC	Distribution	20	976				976	31
Other Metal	Transmission	30	680				680	32
<b>Total Outside Municipality</b>			<b>18,722</b>				<b>18,722</b>	33
<b>Total Utility</b>			<b>1,095,444</b>	<b>6,427</b>	<b>6,132</b>		<b>1,095,739</b>	34

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## Water Mains

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

### Water Mains (Page W-21)

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

Water mains added during 2020 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.

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### 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.

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### Utility-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
Ductile Iron, Lined (late 1960's to present)	0.500	32			(26)	6		1
Galvanized	0.500	400		2	144	542		2
Lead	0.500	477		7	(448)	22		3
Copper	0.500	342			58	400		4
Other Plastic	0.500	63			13	76		5
Unlined Cast Iron (pre-early 1950's)	0.500	29			1	30		6
Unknown - May Contain Lead	0.500	5,091			(3,133)	1,958		7
Ductile Iron, Lined (late 1960's to present)	0.625	1			1	2		8
Galvanized	0.625	96		1	(94)	1		9
Lead	0.625	3,783		35	729	4,477		10
Copper	0.625	335			(335)	0		11
Other Plastic	0.625	46			(46)	0		12
Unknown - May Contain Lead	0.625	115			(1)	114		13
Ductile Iron, Lined (late 1960's to present)	0.750	18			4	22		14
Galvanized	0.750	42		1	(41)	0		15
Lead	0.750	83		5	(78)	0		16
Copper	0.750	5,202	6	9	1,424	6,623		17
Other Plastic	0.750	49	4		22	75		18
Unlined Cast Iron (pre-early 1950's)	0.750	17			(7)	10		19
Unknown - May Contain Lead	0.750	57			2,172	2,229		20
Ductile Iron, Lined (late 1960's to present)	1.000	3			11	14		21
Galvanized	1.000	4			(4)	0		22
Lead	1.000	66			(66)	0		23
Copper	1.000	1,486			174	1,660		24
Other Plastic	1.000	167	50		(87)	130		25
Unlined Cast Iron (pre-early 1950's)	1.000	3			1	4		26
Unknown - May Contain Lead	1.000	93			100	193		27
Ductile Iron, Lined (late 1960's to present)	1.250	1				1		28
Lead	1.250	5			(5)	0		29

### Utility-Owned Water Service Lines

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

Copper	1.250	14	(14)	0	30
Other Plastic	1.250	2	(2)	0	31
Ductile Iron, Lined (late 1960's to present)	1.500	2	11	13	32
Lead	1.500	13	(13)	0	33
Copper	1.500	18	(18)	0	34
Other Plastic	1.500	91	25	116	35
Unknown - May Contain Lead	1.500	225	(220)	5	36
Ductile Iron, Lined (late 1960's to present)	2.000	2	10	12	37
Copper	2.000	36	(35)	1	38
Other Plastic	2.000	5	(1)	4	39
Unlined Cast Iron (pre-early 1950's)	2.000	2		2	40
Unknown - May Contain Lead	2.000	114	(77)	37	41
Ductile Iron, Lined (late 1960's to present)	2.500	1		1	42
Ductile Iron, Lined (late 1960's to present)	3.000		5	5	43
Lined Cast Iron (mide-1950's to early 1970)	3.000		3	3	44
Copper	3.000	1	(1)	0	45
Other Plastic	3.000	1	(1)	0	46
PVC	3.000		3	3	47
Unknown - May Contain Lead	3.000	26	(21)	5	48
Ductile Iron, Lined (late 1960's to present)	4.000	26	3	29	49
Copper	4.000	2	(2)	0	50
Unlined Cast Iron (pre-early 1950's)	4.000	10	23	33	51
PVC	4.000	1	(1)	0	52
Unknown - Does Not Contain Lead	4.000	52	(42)	10	53
Ductile Iron, Lined (late 1960's to present)	6.000	26	6	32	54
Galvanized	6.000	2	(2)	0	55
Copper	6.000	12	(12)	0	56
Unlined Cast Iron (pre-early 1950's)	6.000	14	5	19	57
PVC	6.000	9	(7)	2	58
Unknown - Does Not Contain Lead	6.000	51	(19)	32	59
Ductile Iron, Lined (late 1960's to present)	8.000	54	10	64	60

### Utility-Owned Water Service Lines

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

Copper	8.000	9	(9)	0	61
Unlined Cast Iron (pre-early 1950's)	8.000	19	6	25	62
PVC	8.000	2	7	9	63
Ductile Iron, Lined (late 1960's to present)	10.000	20	(19)	1	64
Unlined Cast Iron (pre-early 1950's)	10.000	23	(19)	4	65
Copper	12.000	1		1	66
Unlined Cast Iron (pre-early 1950's)	12.000	4		4	67
Unlined Cast Iron (pre-early 1950's)	30.000	1		1	68
<b>Utility Total</b>		<b>18,997</b>	<b>60</b>	<b>60</b>	<b>65</b>
				<b>19,062</b>	<b>69</b>



## Utility-Owned Water Service Lines

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  - If assessed against property owners, explain the basis of the assessments.
  - If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
  - If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- g Report service lines separately by diameter and pipe materials.

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

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

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

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

Lead water service lines added in 2020 from the water main to the curb stop were financed by Sheboygan Water Utility Lead Water Service Replacement Program using a combination of 50% grant up to \$2,500 and zero interest loans. The amount remaining after the grant may also be paid in full, or in part, by the property owner.

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

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

**General Footnote**

Water service laterals counted for this report were obtained using utility records, plumber's records, and electronic databases. Because the utility does not own any portion of the lateral, there are a number of them where the material and/or diameter are unknown at this time. As of the date of this report, unknown total 4,583.

**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

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

#### Number of Utility-Owned Meters

#### Classification of All Meters at End of Year by Customers

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Additional Meters (q)	In Stock (r)	Total (s)	
3/4	18,437	684	243	(25)	18,853	181	17,044	906	57	16	110					11	709	<b>18,853</b>	1
1	383	10	5	(5)	383	1	54	223	27	27	37					10	5	<b>383</b>	2
1 1/2	241		1	2	242	79	5	83	14	29	79					7	25	<b>242</b>	3
2	236		0	1	237	8		75	31	38	55					9	29	<b>237</b>	4
3	61	8	14		55	13		19	9	10	13					1	3	<b>55</b>	5
4	20		0		20	12		3	9	2	1						5	<b>20</b>	6
6	8		0		8	8			7				1					<b>8</b>	7
8	3	2	0		5	3			3				1				1	<b>5</b>	8 *
10	2		0		2	2							2					<b>2</b>	9
<b>Total</b>	<b>19,391</b>	<b>704</b>	<b>263</b>	<b>(27)</b>	<b>19,805</b>	<b>307</b>	<b>17,103</b>	<b>1,309</b>	<b>157</b>	<b>122</b>	<b>295</b>		<b>4</b>			<b>38</b>	<b>777</b>	<b>19,805</b>	10

## Meters

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

### 1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

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

Manually - inside the premises or remote register (# of meter: 1140)

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 17888)

Advanced Metering Infrastructure (AMI) - fixed network

Other

## Meters

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

### Meters (Page W-23)

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

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

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

Remaining untested meters are less than 4 years old.

**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 over 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.**

Remaining untested meters are less than 2 years old.

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

Sheboygan Water Utility purchased two new 8" meters in 2020. Meters were certified tested by the manufacturer. One remains in inventory and one was not installed until 2021.

## Hydrants and Distribution System Valves

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	47				47	1
Fire - Within Municipality	2,020	24	22		2,022	2
<b>Total Fire Hydrants</b>	<b>2,067</b>	<b>24</b>	<b>22</b>	<b>0</b>	<b>2,069</b>	<b>3</b>
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	1,140
Number of Distribution System Valves end of year	3,260
Number of Distribution Valves operated during Year	642

### List of All Station and Wholesale Meters

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

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	>= 24-inch	High lift (east)	Magnetic	11/03/2020	1
Station Meter	>= 24-inch	High lift (west)	Magnetic	11/03/2020	2
Station Meter	>= 24-inch	Low lift (east/west)	Magnetic	11/03/2020	3
Station Meter	>= 24-inch	Low lift (south)	Magnetic	11/03/2020	4
Wholesale Meter	6	Kohler South 3925 Washington	Turbine	11/03/2020	5
Wholesale Meter	8	Kohler 3400 Union Ave	Turbine	03/18/2020	6
Wholesale Meter	10	Kohler North 3207 Erie Ave	Magnetic	11/03/2020	7
Wholesale Meter	10	Sheboygan Falls 927 N Taylor	Turbine	11/03/2020	8

## Water Conservation Programs

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

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
<b>Administrative and General Expenses</b>				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
<b>Total Administrative and General Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>
<b>Customer Incentives</b>				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
<b>Total Customer Incentives</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18</b>
<b>TOTAL CONSERVATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>

## Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Kohler (Village)	1	1
Sheboygan (City) **	18,929	2
Sheboygan Falls (City)	1	3
<b>Total - Sheboygan County</b>	<b>18,931</b>	<b>4</b>
<b>Total - Customers Served</b>	<b>18,931</b>	<b>5</b>
<b>Total - Outside Muni Boundary</b>	<b>2</b>	<b>6</b>
<b>Total - Within Muni Boundary **</b>	<b>18,929</b>	<b>7</b>

\*\* = *Within municipal boundary*



### Privately-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Customer Owned Service Laterals Not in Use at End of Year (i)	Replaced During Year Using Financial Assistance from Utility (h)	1
Galvanized	0.500	493		1	257	749		1	1
Lead	0.500	289		2	47	334		2	2
Copper	0.500	295			90	385			3
Other Plastic	0.500	38			(1)	37			4
Unknown - May Contain Lead	0.500	1,714			(282)	1,432			5
Galvanized	0.625	155		1	(153)	1		1	6
Lead	0.625	4,094		37	631	4,688		19	7
Copper	0.625	401			(400)	1			8
Other Plastic	0.625	70			(70)	0			9
Unknown - May Contain Lead	0.625	228			(106)	122			10
Galvanized	0.750	64		1	(37)	26		1	11
Lead	0.750	416		4	(89)	323		4	12
Copper	0.750	5,151	2		1,570	6,723			13
Other Plastic	0.750	84	1		55	140			14
Unknown - May Contain Lead	0.750	2,946			(860)	2,086			15
Galvanized	1.000	21			(21)	0			16
Lead	1.000	184			(184)	0			17
Copper	1.000	1,155	2		28	1,185			18
Other Plastic	1.000	26	41		85	152			19
Unknown - May Contain Lead	1.000	216			(24)	192			20
Lead	1.250	45			(45)	0			21
Copper	1.250	3			(3)	0			22
Other Plastic	1.250	2			(2)	0			23
Unknown - May Contain Lead	1.250	1				1			24
Lead	1.500	9			(9)	0			25
Copper	1.500	19			(19)	0			26
Other Plastic	1.500	118			(11)	107			27
Unknown - May Contain Lead	1.500	223			(200)	23			28
Galvanized	2.000	3			(2)	1			29
Lead	2.000	1			(1)	0			30
Copper	2.000	86			(85)	1			31
Other Plastic	2.000	18			(17)	1			32
Unknown - May Contain Lead	2.000	74			(21)	53			33
Ductile Iron, Lined (late 1960's to present)	2.500	1				1			34
Copper	3.000	1			(1)	0			35
Other Plastic	3.000	1			(1)	0			36

### Privately-Owned Water Service Lines

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

Unknown - May Contain Lead	3.000	26		(23)	3	37
Copper	4.000	88		(88)	0	38
Unknown - Does Not Contain Lead	4.000	2		91	93	39
Galvanized	6.000	3		(3)	0	40
Copper	6.000	9		(9)	0	41
Other Plastic	6.000	6		(5)	1	42
Unknown - Does Not Contain Lead	6.000	86			86	43
Ductile Iron, Lined (late 1960's to present)	8.000	93			93	44
Copper	8.000	8		(1)	7	45
PVC	8.000	2			2	46
Ductile Iron, Lined (late 1960's to present)	10.000	10		(6)	4	47
Galvanized	10.000	10		(10)	0	48
Unlined Cast Iron (pre-early 1950's)	10.000	1			1	49
PVC	10.000	2			2	50
Unlined Cast Iron (pre-early 1950's)	12.000	5			5	51
Unlined Cast Iron (pre-early 1950's)	30.000	1			1	52
<b>Utility Total</b>		<b>18,997</b>	<b>46</b>	<b>46</b>	<b>65</b>	<b>19,062</b>

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## Privately-Owned Water Service Lines

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

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

#### General Footnote

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

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

Water service laterals counted for this report were obtained using utility records, plumber's records, and electronic databases. Because the utility does not own any portion of the lateral, there are a number of them where the material and/or diameter are unknown at this time. As of the date of this report, unknown total 4,091.

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