



BOARD OF WATERWORKS COMMISSIONERS AGENDA

May 23, 2022 at 3:30 PM

Water Utility Admin Office, 72 Park Avenue, Sheboygan WI

Persons with disabilities who need accommodations to attend this meeting should contact the Sheboygan Water Utility, (920) 459-3805. Persons other than commission, committee, and board members who wish to participate remotely shall provide notice to the Utility at 920-459-3805 at least 24 hours before the meeting so that the person may be provided a remote link for that purpose.

OPENING OF MEETING

1. Pledge of Allegiance

MINUTES

2. Approval of minutes from the April 18, 2022 meeting

REPORTS

- [3.](#) Financial reports and approval of vouchers
- [4.](#) Superintendent's report including operations, construction-maintenance, and customer relations/fiscal

ITEMS FOR DISCUSSION AND POSSIBLE ACTION

- [5.](#) Review 2021 WI PSC annual report
6. Approval of health insurance renewal proposal
7. Consideration of ETF employer submission for health insurance options
8. Approval of lead service line replacement contract for street resurfacing project
9. Approval of concrete restoration contract for lead service line replacements on St. Clair Ave
10. Review/Approve Lead Service Line replacement program

PERSONNEL

11. Update on Engineering Tech/GIS position
12. Review personnel matter

NEXT MEETING

13. Next meeting will take place on: June 20, 2022

ADJOURN

14. Motion to Adjourn

In compliance with Wisconsin's Open Meetings Law, this agenda was posted in the following locations more than 24 hours prior to the time of the meeting:

*City Hall • Mead Public Library
Sheboygan County Administration Building • City's website*



REPORT OF BILLING

APRIL 2022

	<u>2022</u>	<u>2021</u>	Increase or (Decrease)
<u>Quarterly Metered*</u>			
(Dist II - between Union and Superior Ave.)			
Residential	192,635.89	185,584.09	7,051.80
Multi-Family	28,036.77	26,206.67	1,830.10
Commercial	61,546.25	55,752.82	5,793.43
Industrial	5,498.79	5,480.63	18.16
Public	8,862.78	8,518.56	344.22
Subtotal	296,580.48	281,542.77	15,037.71

* Billing for scheduled district only for the three preceding months usage.

Public Fire Protection	69,414.33	68,078.75	1,335.58
Monthly Metered	<u>366,383.82</u>	<u>336,498.93</u>	<u>29,884.89</u>
Sheboygan Net	732,378.63	686,120.45	46,258.18
Sheboygan Falls	47,208.40	52,034.75	(4,826.35)
Kohler	<u>28,681.99</u>	<u>27,984.10</u>	<u>697.89</u>
Total	808,269.02	766,139.30	42,129.72

Total accumulative billing for 2022 is \$3,154,760.11. An increase of \$185,168.29 from 2021 accounted for as follows:

	<u>2022 Total Year to Date</u>
Sheboygan	169,814.24
Sheboygan Falls	7,859.97
Kohler	<u>7,494.08</u>
	185,168.29

Total bills mailed April, 2022: 6,391

Residential	5,308	Multi-Family	8
Multi-Family	112	Commercial	22
Commercial	776	Industrial	67
Industrial	36	Public	8
Public	54		
Quarterly	6,286	Monthly	105



RETURN ON RATE BASE

April 30, 2022

	APRIL 2022	APRIL 2021
<u>Add 2 YR Average</u>		
Utility Plant Balance	\$ 69,582,718	\$ 66,702,360
Materials and Supplies Inventory	\$ 277,041	\$ 273,173
<u>Less 2 YR Average</u>		
Reserve for Depreciation	\$ 24,167,240	\$ 22,682,690
Customer Adv for Const	\$ 1,564	\$ -
Average Rate Base	\$ 45,690,956	\$ 44,292,842
Net Operating Income YTD	\$ 485,171	\$ 83,274
Net Operating Income As a Percent of Average Net Rate Base	<u>1.06%</u>	<u>0.19%</u>

Rate base is calculated using the two year average balance in the following accounts:

Utility Plant Balance - includes all capital assets less any contributed capital assets.

Materials and Supplies Inventory - includes all materials and supplies on hand and in inventory.

Reserve for Depreciation - includes depreciation on capital assets less any contributed capital assets.



CASH RESERVE

April 30, 2022

Ending balance on report for March 31, 2022	<u>9,293,623.45</u>
Plus: Receipts	283,008.80
Misc Receipts	83,723.31
Direct Pay Receipts	387,270.80
Stop Loss Reimbursement	187,096.81
Money Market/CDARs Investment Interest	327.38
Minus:	
Disbursements - vendors and payroll	(591,745.67)
Bank Service Fees	(848.75)
Health & Dental Claims/Adm Costs	(191,558.00)
NSF Checks & Customer Refunds	(306.58)
Invoice Cloud/Paymentech Deposit Fees	(5,685.85)
Reallocate Sewer/Garbage - payments	(3,969.30)
Reallocate Sewer/Garbage - monthly	(457.07)
Deposit Error	300.00
Bond & SDWL Principal & Interest	(1,215,433.09)
Automated Credit Card Payments	(2,164.14)
Postage	(3,000.00)
Utility Water Payments	(4,379.24)
Ending Balance April 30, 2022	<u>\$ 8,215,802.86</u>

Note: The above amount includes:

Bond Reserve Fund	668,413.54
LSL Revolving Loan Fund	131,007.17
Money Market Investment	3,983,663.71
Health Insurance Restricted Reserve	380,000.00
BAN Funds for Construction	489,828.93
Total	<u>\$ 5,652,913.35</u>

General Unrestricted Operating Cash	2,562,889.51
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STATEMENT OF NET POSITION
APRIL 30, 2022 AND 2021

<u>Assets and Other Debits Utility Plant</u>	<u>Year to Date 2022</u>	<u>Year to Date 2021</u>	<u>Liabilities and Other Credits</u>	<u>Year to Date 2022</u>	<u>Year to Date 2021</u>
			<u>Proprietary Capital</u>		
Utility Plant	78,663,872	76,375,679	Capital Paid by Municipal	1,640,701	1,640,701
Depreciation- Utility Plant	26,829,561	25,303,670	Unapprop. Earned Surplus	47,237,146	45,114,017
Net Utility Plant	<u>\$ 51,834,311</u>	<u>\$ 51,072,009</u>	Total Proprietary Capital	<u>\$ 48,877,847</u>	<u>\$ 46,754,718</u>
<u>Other Property and Investments</u>			Bonds, Loans & Advances	11,542,298	12,624,174
Appropriated Funds	1,000,836	2,019,245	Total Long Term Debt	<u>\$ 11,542,298</u>	<u>\$ 12,624,174</u>
Bond Redemption Fund	668,414	688,824			
Net Pension Asset ¹	769,762	411,147			
Deferred Outflow - Pension & OPEB ¹	1,402,233	1,038,866	<u>Current & Accrued Liabilities</u>		
Total Other Prop & Investment	<u>\$ 3,841,245</u>	<u>\$ 4,158,082</u>	Accounts Payable	-	481
			Accrued Liabilities	1,022,536	1,022,941
			Total Current & Accrued Liab.	<u>\$ 1,022,536</u>	<u>\$ 1,023,422</u>
<u>Current and Accrued Assets</u>			<u>Deferred Credits</u>		
Cash & Investments	6,547,303	5,881,754	Bond Premium	173,138	209,006
Accounts Receivable	1,556,567	1,337,883	Pre 2003 Depr on Contributed Assets	42,111	63,442
LSL Loan Receivable ³	249,651	77,931	Other Deferred Credits ³	0	0
Grant Receivable - Restricted ²	43,560	0		<u>\$ 215,248</u>	<u>\$ 272,448</u>
Materials & Supplies Inventory	284,379	269,704			
Prepaid Expenses	27,579	40,522	<u>Operating Reserves</u>		
Total Current & Accrued Assets	<u>\$ 8,709,039</u>	<u>\$ 7,607,795</u>	Net Pension & OPEB Liability ¹	357,040	324,886
			Deferred Inflow - Pension & OPEB ¹	1,752,555	1,260,697
			Accrued Vac & Sick Leave	617,071	577,540
Total Assets and Debits	<u>\$ 64,384,595</u>	<u>\$ 62,837,886</u>	Total Operating Reserve	<u>\$ 2,726,666</u>	<u>\$ 2,163,123</u>
			Total Liab & Other Credits	<u>\$ 64,384,595</u>	<u>\$ 62,837,886</u>

¹ See full audited Financial Statements for disclosures and details regarding pensions and OPEB.

² Grants Receivable - Restricted pertains to the Lead Water Service Lateral Replacement Program funded by the DNR.

³ Receivable related to the SWU LSL loan program.



STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET POSITION

APRIL 30, 2022 AND 2021

	2022		2021		Incr (Decr)	% Incr/Decr
	MONTH	YTD	MONTH	YTD	YTD	YTD
Sales Revenue ¹	\$ 818,451	\$ 2,865,872	\$ 796,484	\$ 2,648,342	\$ 217,530	8.21%
Other Water Revenue ²	\$ 4,850	\$ 20,499	\$ 5,037	\$ 16,135	\$ 4,364	27.05%
Total Operating Revenues	\$ 823,301	\$ 2,886,371	\$ 801,521	\$ 2,664,477	\$ 221,894	8.33%
Operating Expenses ³	297,685	1,166,623	349,103	1,354,684	(188,061)	-13.88%
Maintenance Expenses ⁴	83,523	302,853	110,260	292,631	10,223	3.49%
Depreciation Expenses	130,665	540,987	129,966	537,854	3,132	0.58%
Taxes	113,204	390,737	112,839	396,035	(5,297)	-1.34%
Total Operating Expenses	\$ 625,077	\$ 2,401,199	\$ 702,167	\$ 2,581,203	\$ (180,003)	-6.97%
Utility Operating Income	\$ 198,223	\$ 485,172	\$ 99,354	\$ 83,274	\$ 401,897	482.62%
Other Income & Expense						
Non-operating Grant Revenue	35,310	35,310	-	-	35,310	
Non-Operating Grant Expenses	(35,310)	(35,310)	-	-	(35,310)	
Bond Premium	2,989	11,956	2,989	11,956	-	
Interest Earned on Investments	1,577	3,925	491	6,550	(2,625)	
Contributions	-	3,128	-	-	3,128	
Other Expense	-	-	-	-	-	
Misc Amortization	2,094	8,378	2,094	8,378	-	
Bond Interest Expense	(26,753)	(102,438)	(27,359)	(109,527)	7,088	
Change in Net Position	\$ 178,130	\$ 410,120	\$ 77,569	\$ 632	\$ 409,489	

¹ The increase in Sales Revenue is due to increased usage and a rate increase that was implemented February 1, 2022.

² The increase in Other Revenues is due to a final settlement received in 2022 for the purchase of liquid alum.

³ The decrease in Operating Expense is due to a decrease in medical claims from this period last year.

⁴ The increase in Maintenance Expense is due an increase in water main breaks over prior year, treatment structures and transmission structures maintenance.



APPROVAL OF VOUCHERS
April 30, 2022

<u>Total Of The General Vouchers</u>	<u>\$ 331,329.09</u>
<u>Gross Payroll *</u>	<u>\$ 278,430.28</u>
<u>Net Payroll *</u>	<u>\$ 169,052.55</u>

* 3 payrolls in April

BOARD OF WATER COMMISSIONERS

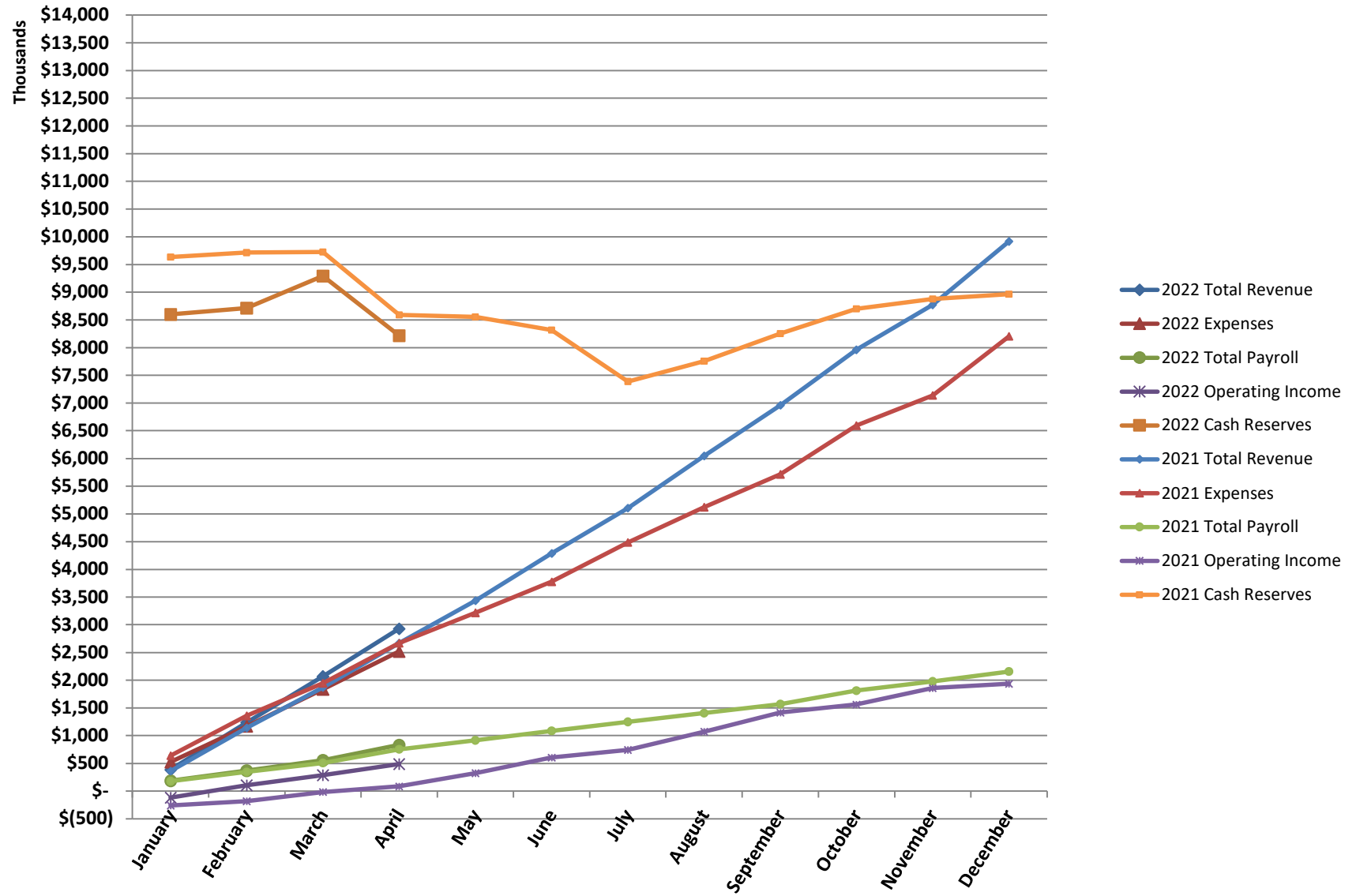
 PRESIDENT

 SECRETARY

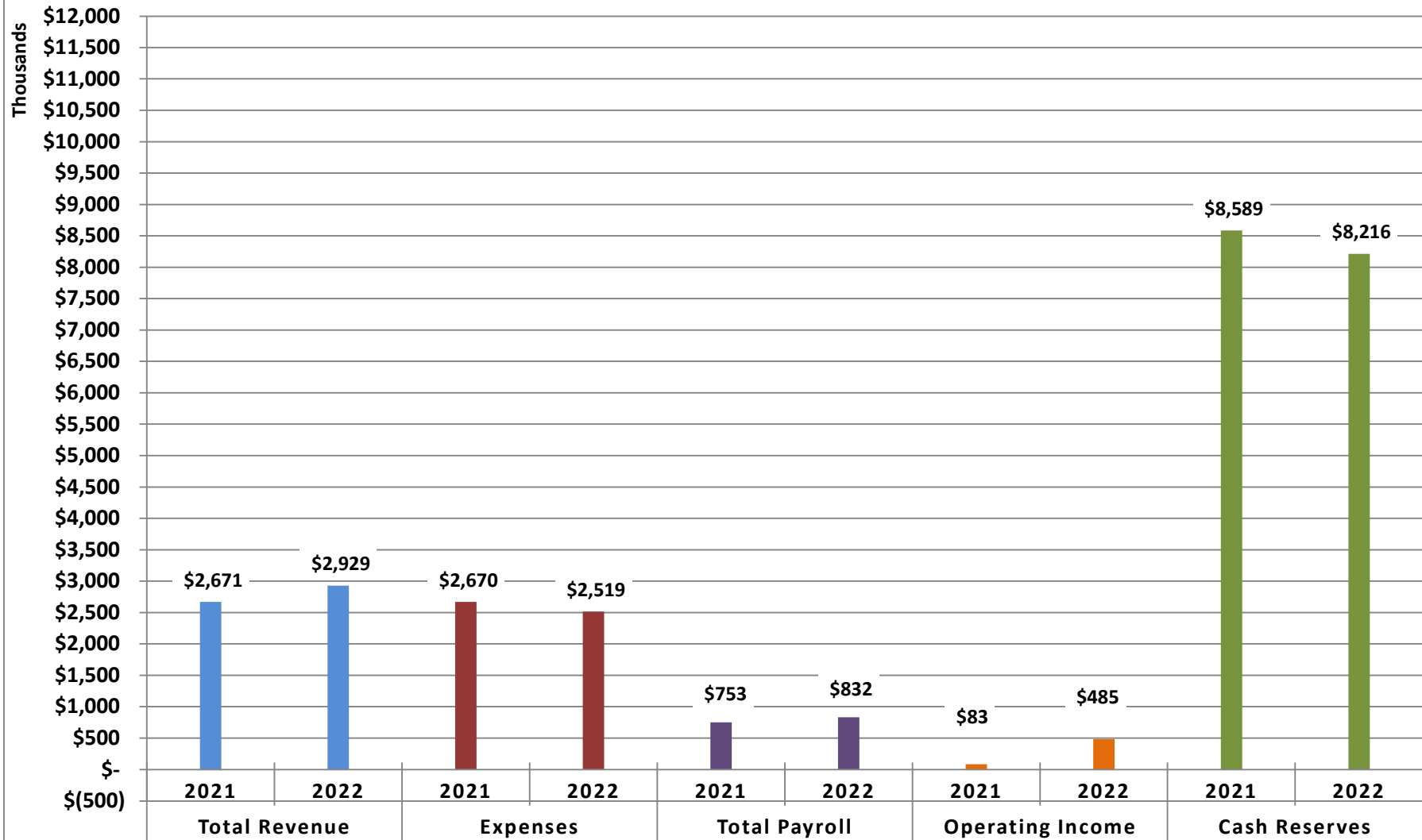
 MEMBER

 SUPERINTENDENT

SHEBOYGAN WATER UTILITY APRIL 2022 MONTHLY FINANCIAL TREND

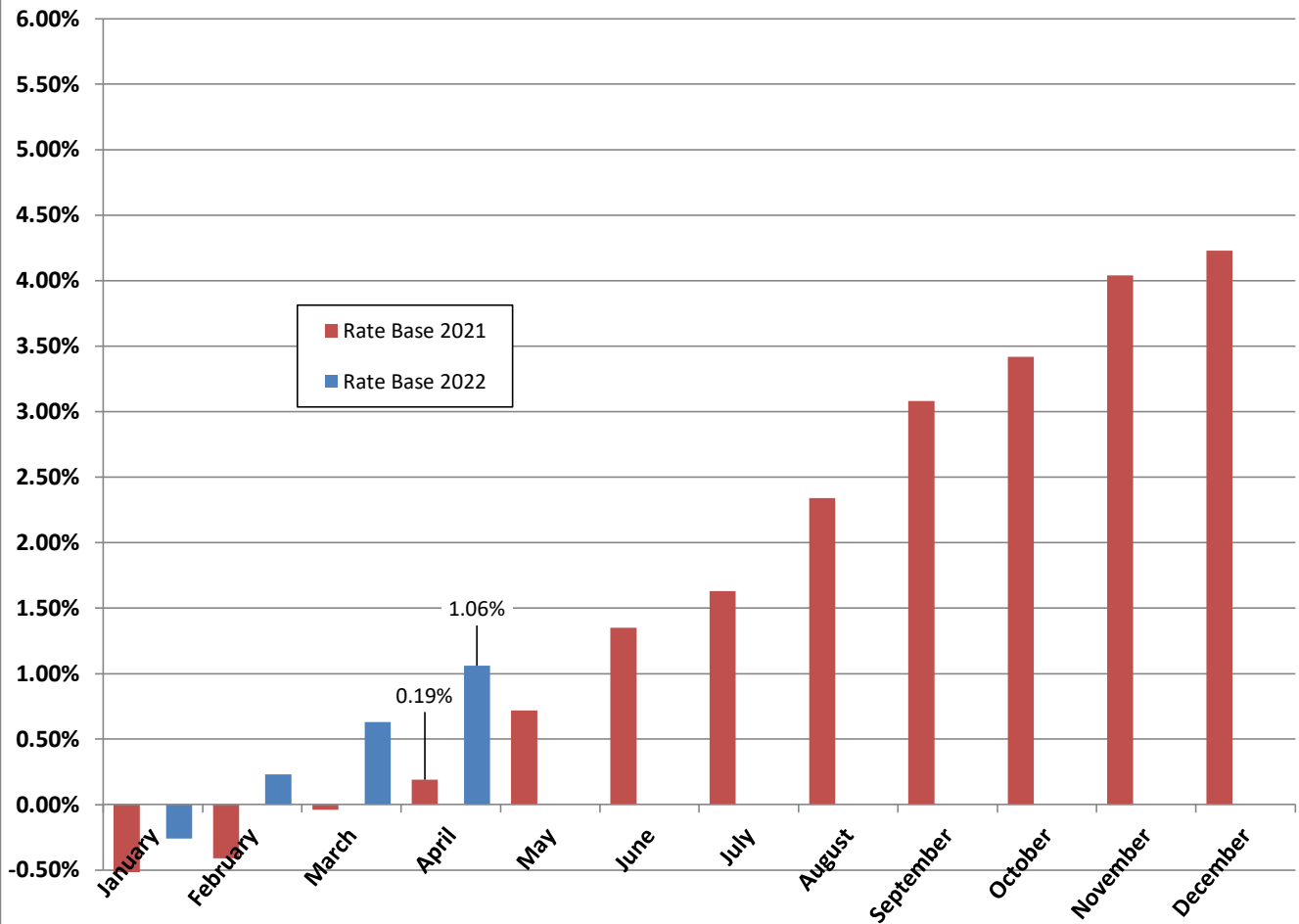


SHEBOYGAN WATER UTILITY APRIL 2022 YTD FINANCIAL POSITION

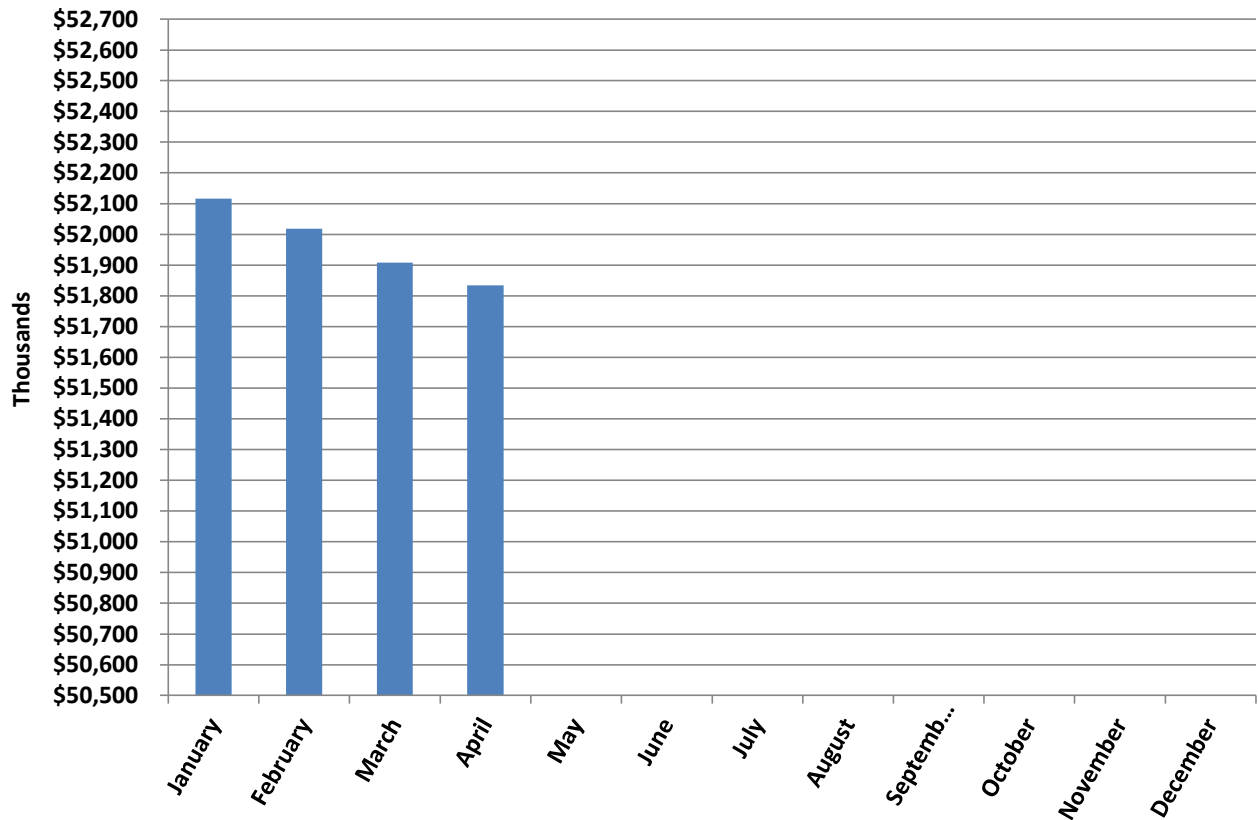


SHEBOYGAN WATER UTILITY APRIL 2022 RETURN ON RATE BASE

Item 3.

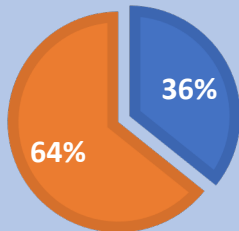


SHEBOYGAN WATER UTILITY APRIL 2022 UTILITY PLANT BALANCE

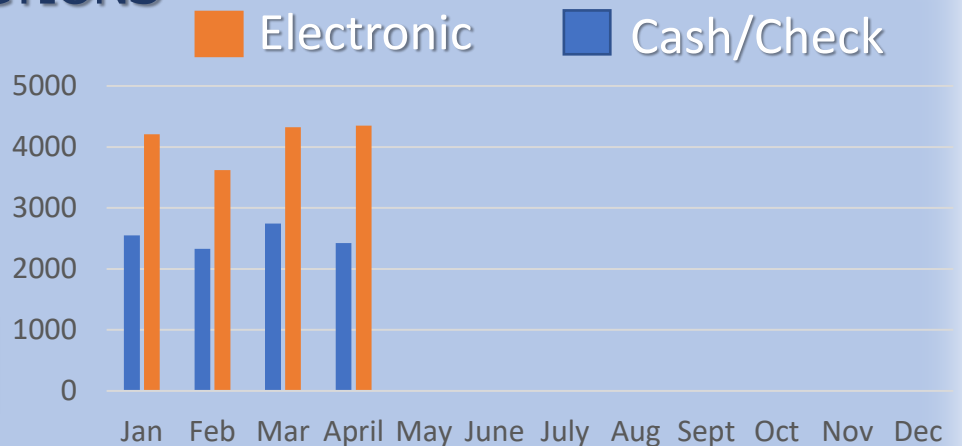


CUSTOMER RELATIONS & FISCAL SUMMARY

PAYMENT TRANSACTIONS



6,776
Total # of April
Payments Processed



COLLECTIONS District 2

\$1,034,089

Billed

\$273,723

Outstanding
After Due Date

1407

Past Due Letters Mailed

90

Disconnection
Letters Mailed

9

Properties Disconnected

\$80,488

Outstanding At
Month End

PAYMENTS BY SOURCE

	April 2021	April 2022
Payment Window	301	382
Drop Box Payments	378	291
Electronic Payments	4041	4353
Cash/Check Payments	2035	1750
Total Payments	6755	6776

Payments Returned NSF **8**

UTILITY BILLS

Mailed
5,188

Paperless
Accounts
1180



**APRIL
2022**

CUSTOMER RELATIONS & FISCAL SUMMARY

PROPERTY TRANSACTIONS

	April 2021	April 2022
Account Transfers <i>(Finals)</i>	205	176
Property Data Requests	109	93

PSC COMPLAINTS

0 PSC Complaint(s) Filed

ACCOUNTS PAYABLE

193 Invoices Paid

CUSTOMER SERVICE



185

Customer Service Email
Requests Completed



712

USS Calls Answered



65:02

USS Hours
On the Phone



191

Lead ST Calls Completed
(Incoming & Outgoing)



11:41

Lead ST Hours
On the Phone

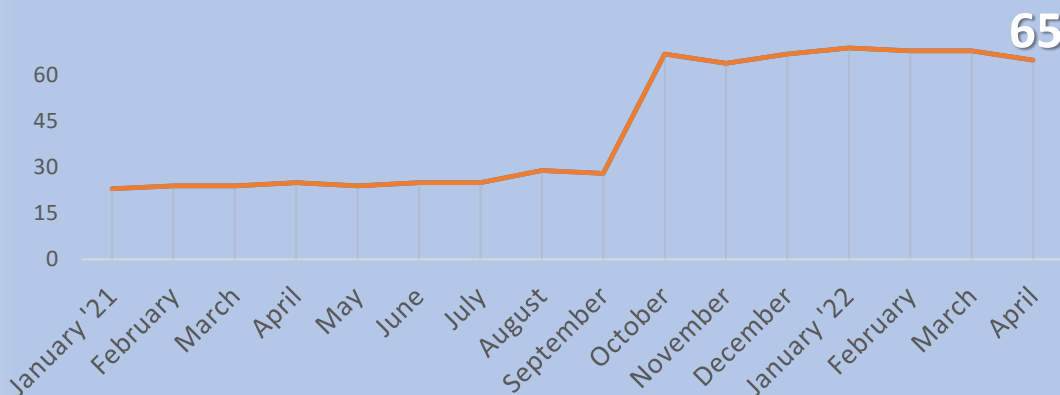
CUSTOMER ASSISTANCE PAYMENTS

Number of Payments Received: **27**

Total Dollars: **\$3,079**

*Payments received from Wisconsin Emergency Rental Assistance Program, LIHEAP, Salvation Army, and St. Vincent DePaul for customer benefit.

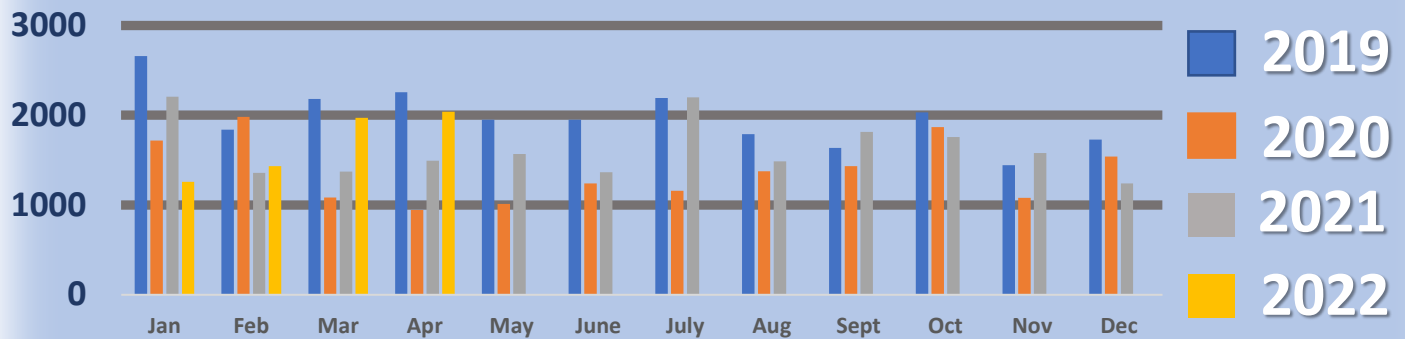
LEAD SERVICE LINE REPLACEMENT ACTIVE LOANS



**APRIL
2022**

CUSTOMER RELATIONS & FISCAL SUMMARY

SERVICE TECH MILES DRIVEN



CROSS CONNECTION

106

Inspections by SWU

81

Inspections by Hydro Corp

13

Facilities with Compliance Issues



LEAD EDUCATION

20

WDNR Lead in Drinking Water brochures distributed at home visits

TROUBLESHOOTING WORK ORDERS COMPLETED

88

Work orders completed for high consumptions, zero/low, and checks.

LEAK ALLOWANCES ISSUED

4

Customer Requests

204

CCF Allowed @ Reduced Rate



SERVICE LEAKS

1

New Reported Leak(s)

2

Leak(s) Fixed or Off)

0

Active Leak(s) Month End

METERS

130

Meters

Installed/Replaced

36

Meters Tested



**APRIL
2022**

CUSTOMER RELATIONS & FISCAL SUMMARY

FACEBOOK PAGE



1 April New Followers

732 Total Followers

WEBSITE VISITORS

3,404



2021 Visits in April: 2,094

Top Page Viewed: Pay Your Bill

ADDITIONAL CR/F ACTIVITIES APRIL

- ◆ Service Techs continue their work changing out and testing water meters.
- ◆ USS issued bills to District 2 and Monthly customers.
- ◆ Staff attended safety training through CVMIC.
- ◆ Staff attended First Aid/AED/CPR training through Lakeshore Technical College.
- ◆ Two newest STs attended Badger Meter Product Training.
- ◆ Lead Service Tech attended a customer summit at Badger Meter.

APRIL
2022



MONTHLY CONSTRUCTION-MAINTENANCE DEPARTMENT REPORT

April 2022

Distribution System Maintenance:

- Repaired water main break at S 12th St. and Alabama Avenue.
- Repaired water main break at S 24th St. and Indiana Avenue.
- Worked on annual valve turning maintenance.
- Relocated hydrant and S 8th St. and Penn Ave to help DPW add parking for surrounding businesses.
- Assisted in shut-downs and inspection on the water main job on Indiana Avenue.
- Started pouring permanent service repair holes for the season.
- Hauled in fill to replenish stock.

Building/Grounds Maintenance:

- General shop maintenance and cleaning.
- Continued clean-up of area near the suction well.

Water Quality:

- Finished Spring seasonal dead end hydrant flushing.
- Started weekly/monthly dead end hydrant flushing.

Taps:

- 1" tap at 1718 N 3rd St. Lead Service was removed from the system.
- 1" tap at 1408 Alabama Avenue. Lead Service was removed from the system.
- 1" tap at 1319 S 7th St. Lead Service was removed from the system.
- 1" tap at 330 Huron Ave. Lead Service was removed from the system.
- 1" tap at 118 Lighthouse Ct. Lead Service was removed from the system.

Equipment Maintenance:

- Performed routine maintenance and repairs on construction equipment and vehicle fleet.

Training:

- Confined Space refresher training for the entire staff.
- Josh Sizonen and Joel Neave completed new employee training for confined space and excavation safety.
- Glody Onya completed full day excavation safety course.



Distribution System -- April 2022

Street Valves and Hydrant Valves Installed (including water main projects and others)

Location	Date Installed	Size ("), Jt	Installed By	Type
Indiana Ave @ ~720' East of S.Taylor Dr	4/1/2022	6" MJ	Buteyn-Peterson	G (vert)
Indiana Ave @ ~1371' East of S.Taylor Dr.	4/4/2022	6" MJ	Buteyn-Peterson	G (vert)
Indiana Ave @ ~1367' East of S.Taylor Dr.	4/4/2022	12" MJ	Buteyn-Peterson	G (vert)
Indiana Ave ~140' W of S.24th St.	4/5/2022	6" MJ	Buteyn-Peterson	G (vert)
Indiana Ave and S.Taylor Dr (NE)	4/5/2022	6" MJ	Buteyn-Peterson	G (vert)
Indiana Ave and S.Taylor Dr Tie in (SW)	4/14/2022	12" MJ	Buteyn-Peterson	G (vert)
S.8th St. and Pennsylvania Ave	4/20/2022	6" MJ	SWU	G (vert)

Total Valves Installed = 7

Street Valves and Hydrant Valves Removed

Location	Installed	Abandoned	Type
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Total Valves Removed = 0

Street Valves and Hydrant Valves Abandoned

Location	Installed	Abandoned
Indiana Ave. 1345' W. of S. 24th St.	3/25/1997	4/4/2022
Indiana Ave. ~700' W. of S. 24th St.	3/31/1997	4/5/2022

Total Valves Abandoned = 2

Street Valves and Hydrant Valves Maintained

Location	Maintained	Size	By
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Total Valves Maintained = 0

Hydrants Installed (including water main projects and others)

Location	Installed	Tr Size	Valve	By
Indiana Ave @ ~150' West of S.24th St.	4/5/2022	8'6"	y	Buety-Peterson
Indiana Ave @ ~600' East of S.Taylor Dr.	4/5/2022	6'6"	n	Buety-Peterson
Indiana Ave and S.Taylor Dr (NE)	4/5/2022	7'	y	Buety-Peterson
Indiana Ave @ ~1102' East of S.Taylor Dr.	4/6/2022	7'6"	n	Buety-Peterson
Indiana Ave @ ~1546' East of S.Taylor Dr.	4/6/2022	6'6"	n	Buety-Peterson

Total Hydrants Installed = 5

Hydrants Removed (including water main projects and others)

Location	Installed	Removed	Hyd Valve?
Indiana Ave. 150' W. of S. 24th St. (N)	9/1/1947	4/5/2022	n
Indiana Ave. 1345' W. of c.l. S. 24th St. (S)	3/24/1997	4/6/2022	y
Indiana Ave. 720' W. of c.l. S. 24th St. (S)		4/6/2022	

Total Hydrants Removed = 3

Hydrants Abandoned (including water main projects and others)

Location	Installed	Abandoned	Tr Size	Hyd Valve?
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Total Hydrants Abandoned = 0

Hydrants Maintained/Moved (including water main projects and others)

Location	Installed	Maintained
S 8th St. at Pennsylvania Avenue	5/20/1992	4/20/2022

Total Hydrants Maintained/Moved = 1

Water Main Breaks

Location	Date	Size
Alabama Avenue at S. 12th St.	4/1/2022	6"
S 24th St. at Indiana Aveune	4/5/2022	6"

Number of Water Main Breaks=2

SUMMARY

Number of feet of 4 inch water main installed	0.0	water main
Number of feet of 6 inch hydrant lead installed	0.0	
Number of feet of 6 inch water main installed	0.0	
Number of feet of 8 inch water main installed	19.0	
Number of feet of 12 inch water main installed	670.5	
Number of feet of 16 inch water main installed	0.0	
Number of feet of 20 inch water main installed	0.0	
Number of feet of 24 inch water main installed	0.0	
Number of feet of water main abandoned or removed	688	hydrants
Number of water main breaks repaired	2	
Number of hydrants installed	5	
Number of hydrants removed or abandoned	3	valves
Number of hydrants maintained or moved	1	
Number of street valves installed	7	
Number of hydrant valves installed	2	
Number of street valves removed or abandoned	2	
Number of hydrant valves removed or abandoned	1	
Number of valves maintained	81	
Number of water connections installed	5	



WATER MAIN AND APPURTENANCES INSTALLATION -- April 2022

Water Main Projects (including installation or abandonment of more than 3' of pipe by utility or contractors)

Location: 8" Water Main	Installed	New Valves	New Hyd.	New Hyd Valves	Aband. Valves	Aband. Hyd.	Remove Hyd.	Size " Installed	Feet Installed	New Hyd Lead	Size Aband.	Feet. Aband.	Feet. Rem.	By
Indiana Ave. just W. of S. Taylor Dr. (S of street) Tie in	4/15/2022	0	0	0	0	0	0	8	19	0	8" CIP	19	0	Buteyn-Peterson
Totals:		0	0	0	0	0	0		19	0		19	0	

Location: 12" Water Main	Installed	New Valves	New Hyd.	New Hyd Valves	Aband. Valves	Aband. Hyd.	Remove Hyd.	Size " Installed	Feet Installed	New Hyd Lead	Size Aband.	Feet. Aband.	Feet. Rem.	By
Indiana Ave (S.24th St to S.Taylor Dr)	4/1/2022	1	0	0	0	0	0	12	380	0	8" CIP	380	0	Buteyn-Peterson
Indiana Ave (S.24th St to S.Taylor Dr)	4/4/2022	2	0	0	0	0	0	12	254	0	8" CIP	254	0	Buteyn-Peterson
Indiana Ave. just W. of S. Taylor Dr. (S of street) Tie in	4/14/2022	1	0	0	0	0	0	12	36.5	0	8" CIP	35	0	Buteyn-Peterson
Totals:		4	0	0	0	0	0		670.5	0	0	669	0	

April 2022

OPERATIONS' DEPARTMENT MONTHLY REPORT

PUMPAGE	HIGH LIFT		LOW LIFT		2022 VS 2021
	2021	2022	2021	2022	HL
Total in MG	345.389	345.046	348.902	350.527	-0.10%
Daily Average (MG)	11.513	11.149	11.630	11.684	2022 VS 2020
Max. Day (MG)	13.803	13.846	14.249	14.079	
					HL
Gal/Kwh	1,194	1,189	4,896	5,016	41.44%
ELECTRICAL COSTS					
A. Pumping:	2021		2022		
	Kwh	\$	Kwh	\$	
High Lift	287,780	\$19,276.26	287,338	\$22,507.56	
Low Lift	71,268	\$4,773.72	69,413	\$5,437.21	
Wash Pump 1	2,100	\$140.66	2,100	\$164.50	
Georgia St. Bstr.	51,300	\$4,349.35	54,300	\$5,203.03	
Wilgus Ave. Bstr.	2,800	\$332.49	2,900	\$391.70	
EE Pit / Bstr.	5,451	\$608.63	5,706	\$731.54	
Erie Ave. Bstr.	12,400	\$1,901.08	0	\$0.00	\$/Kwh
Sub Total	433,099	\$31,382.17	421,757	\$34,435.53	
B. Treat./Fiscal/Misc.	2021		2022		
	Kwh	\$	Kwh	\$	
Office & Maint. Bldg.	6,060	\$501.65	3,562	\$402.28	
Filter Plant / Pump Station / 2nd Service	49,852	\$4,840.58	56,549	\$4,916.61	
Sub Total	55,912	\$5,342.23	60,111	\$5,318.89	\$/Kwh
C. Distribution:	2021		2022		
	Kwh	\$	Kwh	\$	
Taylor Hill Tank	1,638	\$192.82	1,951	\$265.87	
Kohler Meter Pit	0	\$0.00	0	\$0.00	
EE Tower	719	\$93.03	1,615	\$222.96	
Washington (PRV) Pit	806	\$109.00	1,118	\$168.00	
Sub Total	3,163	\$394.85	4,684	\$656.83	\$/Kwh
Total Electrical Costs	492,174	\$37,119.25	486,552	\$40,411.25	10.1%
Electrical Cost / MG		\$107.47		\$116.92	
NATURAL GAS COSTS					
	2021		2022		
	CCF Used	Cost	CCF Used	Cost	
Production Facility	1,969	\$938.11			
South Basin	2,477	\$1,361.11	2,360	\$1,940.50	
Georgia St. Bstr.	110	\$107.85	110	\$91.00	
Erie Ave. Bstr.	270	\$179.44	206	\$193.89	
Wilgus Ave. Bstr.			41	\$44.86	
Office & Maint. Bldg.	950	\$519.37	646	\$537.64	\$/CCF
Total Natural Gas Costs	5,776	\$3,105.88	3,363	\$2,807.89	
Natural Gas Cost / MG		\$8.99		\$8.12	55.3%
CHEMICAL COSTS					
	2021		2022		
	Lbs. Used	Cost	Lbs. Used	Cost	
Alum	55,540	\$7,858.91	61,233	\$11,113.79	28.3%
Carbon	0	\$0.00	0	\$0.00	#DIV/0!
Chlorine	6,054	\$4,177.26	7,012	\$10,377.76	114.5%
Fluoride	1,572	\$1,708.76	1,836	\$2,552.04	27.9%
KMnO4	0	\$0.00	0	\$0.00	#DIV/0!
Cationic Polymer	1,431	\$2,218.36	1,497	\$2,320.35	0.0%
Liquid Phosphate	1,572	\$2,078.18	4,214	\$6,649.69	19.4%
Total Chemical Costs		\$18,041.47		\$33,013.63	83.0%
Chemical Cost / MG		\$52.24		\$95.52	
Grand Total					30.83%
Total Cost / MG					30.75%

YTD HL 2022 vs 2021	1.75%	YTD HL HIGH DAY PUMPAGE	13.987	February 17, 2022
YTD HL 2022 vs 2020	9.13%	YTD HL LOW DAY PUMPAGE	7.587	January 1, 2022
				YTD HL Ave Day
				2022
				11.815
				2021
				11.692
				2020
				10.795

NOTE:

Electrical costs include an Alliant Energy 8.3% rate increase approved by PSC.

Chemical costs include increases from suppliers

Not all WPS bills available.

COMPARATIVE SUMMARY OF PLANT OPERATIONS

April 2021

vs

April 2022

Pumping Record

High Lift

Low Lift

	2021	2022	Diff.		2021	2022	Diff.
Tot. Water in MG	345.389	345.046	-0.10%	Tot. Water in MG	348.902	350.527	0.47%
Daily Average	11.513	11.149	-3.16%	Daily Average	11.630	11.684	0.46%
Maximum Day	13.803	13.846	0.31%	Maximum Day	14.249	14.079	-1.19%
Minimum Day	8.342	9.042	8.39%	Minimum Day	8.332	9.046	8.57%
By Natural Gas	1.728	4.000	131.48%	By Natural Gas	0.000	2.378	#DIV/0!
Power in KWH	287,780	287,338	-0.15%	Power in KWH	71,268	69,413	-2.60%
Gals. per KWH	1,194	1,189	-0.43%	Gals. per KWH	4,896	5,016	2.45%
Power \$ / KWH	\$0.06698	\$0.07833	16.95%	Power \$ / KWH	---	---	---
Power \$ / MG	\$55.81	\$65.12	\$9.31	Power \$ / MG	\$13.68	\$15.51	\$1.83
Tot. Power \$/MG	\$102.33	\$117.92	\$15.59	Tot. Power \$/MG	---	---	---

Treatment Chem.

Lbs. Used

Cost

	2021	2022	Diff.		2021	2022	Diff.
Total Lbs.				Total Cost			
Alum	55,540	61,233	10.25%	Alum	\$7,858.91	\$11,113.79	\$3,254.88
Carbon			#DIV/0!	Carbon	\$0.00	\$0.00	\$0.00
Chlorine	6,054	7,012	15.82%	Chlorine	\$4,177.26	\$10,377.76	\$6,200.50
KMnO4	0	0	#DIV/0!	KMnO4	\$0.00	\$0.00	\$0.00
Polymer	1,431	1,497	4.61%	Polymer	\$2,218.36	\$2,320.35	\$101.99
Liquid Phosphate	1,572	4,214	168.07%	Liquid Phosphate	\$2,078.18	\$6,649.69	\$4,571.51
Lb / MG:				Cost / MG:			
Alum	159.2	174.7	9.74%	Alum	\$22.52	\$31.71	\$9.18
Carbon	0.0	0.0	#DIV/0!	Carbon	#DIV/0!	#DIV/0!	#DIV/0!
Chlorine	17.4	20.0	15.29%	Chlorine	\$11.97	\$29.61	\$17.63
KMnO4	0.0	0.0	#DIV/0!	KMnO4	#DIV/0!	#DIV/0!	#DIV/0!
Liquid Phosphate	4.5	12.0	166.82%	Liquid Phosphate	\$5.96	\$18.97	\$13.01
Fluoride:	2021	2022		Fluoride:	2021	2022	
Total Lbs.	1,572	1,836	16.79%	Cost	\$1,708.76	\$2,552.04	\$843.28
mg/l applied as F	0.71	0.72		Cost/MG	\$4.96	\$7.40	\$2.44
Av. Res. Plt. Tap	0.70	0.70					

Water Quality:

Raw

TAP

	2021	2022
Turbidity	6.40	4.70
pH	8.32	8.25
Alkalinity	114.2	117.0
MF (E-Coli)	0.0	2.1
Temperature	42.3	39.0
Wash-H2O % /LL	2.30	1.73
Av. Flt. Run/hrs	124.0	146.1
Av. ROF / MG	1.33	1.33

	2021	2022
Turbidity	0.028	0.067
pH	7.64	7.59
Alkalinity	103.4	107.0
Plate Count	0.00	0.00
Colilert	0	0
Temp.	43.8	40.3
Cl Res.	0.83	0.83

Natural Gas:

	2021	2022		2021	2022	Diff.
Nat. Gas Heating	1,893	1,770	Plant & South Basin	\$2,425.48	#DIV/0!	#DIV/0!
Nat. Gas Pumping	585	590		\$29.54	#DIV/0!	#DIV/0!

	CCF	Cost	Natural Gas Cost	Natural Gas CCF
#3 Gas Pump	148.8	#DIV/0!	\$1,940.50	2,360
#4 Gas Pump	193.5	#DIV/0!		
#7 Gas Pump	110.0	#DIV/0!		
Electric Generator	138.0	#DIV/0!		
Pumping totals	590.3	#DIV/0!		

April 2022

% Run
131.3%
2.40%
0.6%
0.0%
99.3%
0.8%

Elapsed Time:

	5/1/2022	4/1/2022	
No. 6 Pump	66,987.0	66,041.4	945.6
Wash Pump Meter	5,414.29	5,396.99	17.30
No. 7 Pump	751.0	746.6	4.4
No. 8 Pump	59,535.6	59,535.6	0.0
No. 9 Pump	18,919.0	18,204.0	715.0
Wash Pump 2	6	0	6
No. 1 Prime Pump	1,040.3	1,039.7	0.6
No. 2 Prime Pump	1,110.5	1,109.3	1.2

Wattour Meters:

Wash Pump 1	1250.1	1247.1	2,100
No. 9 Pump	5471.18	5426.94	44,241
No. 8 Pump	6834.4	6834.4	0
No. 6 Pump	10326.2	10236.3	25,172
Wash Pump 2	0.693	0	832
No. 1 Pump	8724.815	8716.245	8,570
No. 2 Pump	4751.552	4732.581	18,971
No. 3 Pump	9789.494	9688.486	101,008
No. 4 Pump			0
No. 5 Pump	9,661.592	9,502.803	158,789

Garage (MWatt/Hrs.)	1,055.26	1,053.09	2,170
---------------------	----------	----------	-------

Power Co. (Step #3)	35,810	35,463	416,400
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Left Meter - OUTSIDE

Volume Used:

Nat. Gas (Correct)	44,622,920	44,488,237	169,297
--------------------	------------	------------	---------

Elapsed Time:

Emer. Generator	1,014.2	1,007.3	6.9
-----------------	---------	---------	-----

% Run
2.2%
11.0%
48.1%
0.7%
0.0%
0.6%
46.0%
0.1%

Elapsed Time:

No. 1 Pump	16,179.5	16,163.5	15.9
No. 2 Pump	20,278.59	20,199.27	79.32
No. 3 Elec. Pump	34,019.4	33,673.3	346.1
No. 3 Nat. Gas Pump	526.5	521.7	4.8
No. 4 Elec. Pump	0.00	0.00	0.0
No. 4 Nat. Gas Pump	4.3	0.0	4.3
No. 5. Pump	20,206.330	19,875.310	331.020
UV Building Generator	119.9	118.9	1

SLUDGE No. 1 Hour Meter

SYSTEM No. 2 Mag Meter

Recycle Meter (Reset to zero each month)

	5/1/2022	4/1/2022	
SLUDGE No. 1 Hour Meter	0.0	0.0	0
SYSTEM No. 2 Mag Meter	4,099,440	3,818,690	280,750
Recycle Meter (Reset to zero each month)			280,750

Power Cost \$0.0783313

Bill >>>>

\$31,771.17

0.40872

KWH >>>>

405,600

Init. Chg. \$32,617.15

\$ KWH

Kohler Pit		
Horizon	\$343.70	2,437
Taylor	\$265.87	1,951
ALT. 72 Park	\$408.72	1,000
Geo. Ave.	\$5,203.03	54,300
Wilgus Ave.	\$391.70	2,900
EE Pit	\$731.54	5,706
EE Tower	\$222.96	1,615
Washington	\$168.00	1,118
Office	\$402.28	3,562
Erie Ave.		
Total	\$40,754.95	490,989

Low L. KWH	69,413
L.L. Cost \$	\$5,437.21
High L. KWH	287,338
H.L. Cost \$	\$22,507.56

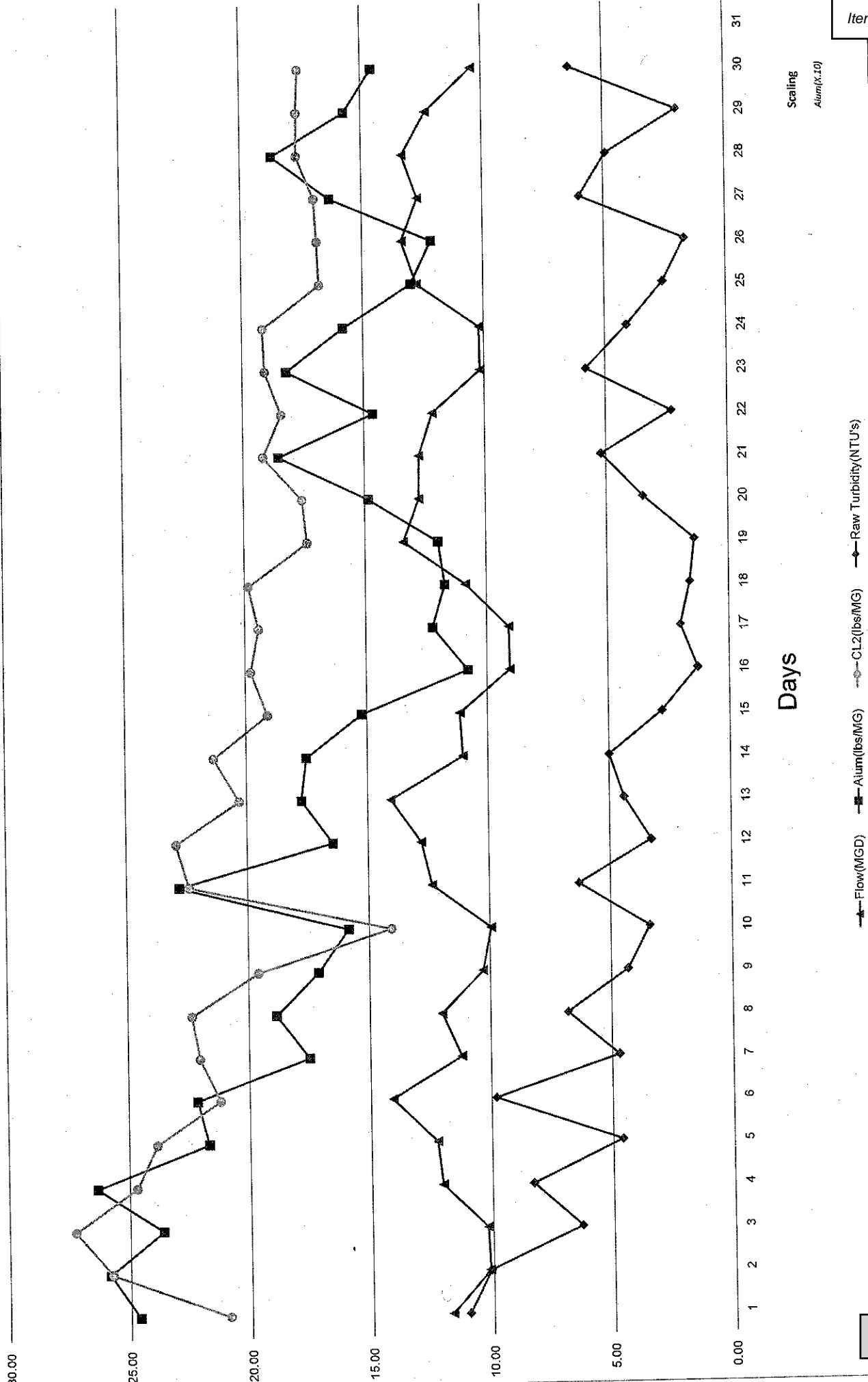
Total Cost \$27,944.76

Plant Costs \$4,916.61

SUMMARY

	HIGH LIFT		LOW LIFT	
	2021	2022	2021	2022
Tot. Pump	345,389	345,623	348,902	350,527
Daily Ave.	11.513	11.149	11.630	11.684
Max. Day	13.803	13.846	14.249	14.079
Min. Day	8.342	9.042	8.332	9.046
By Nat. Gas	1.728	4.000	0.000	2.378
Power KWH	287,780	287,338	71,268	69,413
Gals/KWH	1194	1189	4896	5016
Cost/KWH	\$0.06698	\$0.07833	*****	*****
Cost/MG	\$55.81	\$65.12	\$13.68	\$15.51
Tot. Cost/MG	\$102.33	\$117.92	*****	*****

April 2022: Sheboygan Water Utility Plant Operations Summary



Plant Operations: Expense Report



April 2022

Filter Plant Maintenance Completed For April 2022

Subject	Start Date	End Date	Description	gree indicates days operating or running labs
Horizon Ave.	1-Apr-22		Walk grounds, replace reagents, and check inside.	
Dan covering 2nd shift	30-Mar-22	6-Apr-22	Dan covering 2nd shift operations for Tyler	
Filter Plant Floor	1-Apr-22		Clean filter plant floor and throw away garbage.	
Ortho Room Lights	1-Apr-22		Install new bulbs in ortho room lights.	
Wilgus Ave.	1-Apr-22		Collected sample, inspect grounds, and try cranking over NG engine; needs battery.	
Georgia Ave.	4-Apr-22		Repair tank air hose, check reagents, check sub-level, walk grounds, etc.	
Wilgus Ave.	4-Apr-22		Size battery for engine, walk grounds, etc.	
Taylor Hill	4-Apr-22		Replace reagents, place new dl and reagents in doghouse, walk grounds, and run pit sump pump.	
Menards	4-Apr-22		Purchase battery for Wilgus, battery tender, and dielectric grease; brochure on steel doors.	
Clean Hypo Room/Pumps	5-Apr-22		Clean up hypo room, pumps, shelves, etc.	
East, West, South Hypo Feed Hoses	5-Apr-22		Replaced East, West, and South hypo feed hoses.	
UV Reference Check x2	5-Apr-22		Perform UV reference check, refill CLR, and recheck UV reference sensors because we failed the first set.	
Joshua Cover 1st Shift	6-Apr-22		Joshua cover 1st shift and 3 hours on seconds.	
Operator Office, Lunch Room, and Lab	6-Apr-22		Cleaned ops office, lunch room, and laboratory.	
Joshua Confined Space	7-Apr-22		Joshua confined space training.	
Dan covering 1st shift	8-Apr-22	13-Apr-22	Dan covering 1st shift operations for Tyler	
Joshua on Vacation	8-Apr-22	18-Apr-22	Joshua on vacation	
Good Friday	15-Apr-22		Good Friday	
Utility observed holiday	15-Apr-22		Utility observed holiday	
Dan maintenance/operating	15-Apr-22	22-Apr-22	Dan maintenance/week/operating, covering for Tyler	
Kwik Trip Card	18-Apr-22		Labeled Kwik Trip card and placed in truck glove box, labeled truck number	
Monday meeting	18-Apr-22		Attended Monday morning Ops meeting	
Link up with Aidag	18-Apr-22		Linked up with aidag for heater installation, opened gates and doors and passed on instructions	
Installed light pipe gallery	18-Apr-22		Installed new light in pipe gallery by filter # 3	
Wash tank vacuum pump	18-Apr-22		Checked on wash tank vacuum pump and ran motors, motors sounded good, rust in fan blades	
Cleaned Tap turbidity	18-Apr-22		Cleaned tap turbidity unit, NTUs stayed the same	
Fluoride swan unit	18-Apr-22		Added new bottle of electrolyte solution to fluoride meter	
Menards	18-Apr-22		Menards for light bulbs	
Dakota supply group	18-Apr-22		Dakota supply group for LED 4 FT light fixtures	
Filled Truck 6 gas	18-Apr-22		Filled truck 6 with gas	
Removed filter plant trash	18-Apr-22		Removed trash from filter plant.	
Garbage	19-Apr-22		Throw maintenance shop and south basin bathroom garbage away.	
Fluoride Feed Tube	19-Apr-22		Install new fluoride feed tube, clean roller, check for leaks, etc.	
Alum Feed System	19-Apr-22		Replumb for threaded connections, prime system, leak check, and clean area.	
Alum Feed Tubes	19-Apr-22		Install new threaded feed tubes on East, West, Swing, and South alum pump's old ones only lasted 2 months.	
Alum Feed Pump Rollers	19-Apr-22		Clean and grease rollers, replace blown out roller on East pump.	
Pipe Gallery Maintenance Check	19-Apr-22		Inspected pumps, check on heater install, run sumps, etc.	
Battery Backups	20-Apr-22		Catalog all battery backups and prepare order sheet.	
Hypo Feed Pumps	20-Apr-22		Repair flush tubes, replace fitting on post feed line, and clean area.	
Joshua Sick Time	20-Apr-22		Joshua chiropractor appointment 1hr.	
Heater Alum Bulk Storage Area	20-Apr-22		Install conduit, wire, and switch for new heater assembly.	
Menard's	20-Apr-22		Purchase 1/2 outlet box, light switches, and covers.	
Wilgus Ave.	21-Apr-22		Install battery, crank over motor, and measure for battery tender shelf.	
UV Heater	21-Apr-22		Run conduit and wire for heater.	
Trilling	21-Apr-22		Purchase flint for lab striker.	
Light by Filter 11	21-Apr-22		Install new L.E.D. light by filter 11; old one was inop.	
Menards	22-Apr-22		Menards for conduit and parts for UV room heater installation	
UV room conduit	22-Apr-22		Installed new conduit for new heater in UV room.	
Filter plant garbage	22-Apr-22		Removed filter plant garbage	
Wilgus, Erie, Taylor, Georgia, and Horizol	22-Apr-22		Check/fill reagents, drop off parts, check hypointu meters, etc.	
Dan operating 3rd shift	25-Apr-22	30-Apr-22	Dan covering 3rd shift for Tyler	

Jar Tester	25-Apr-22	Clean filter hall jars.
Gas in Truck 24	25-Apr-22	Fill gas tank on truck 24; put card in glove box.
UV and Alum Bulk Heaters	25-Apr-22	Meet with Nicholas and continue heater install.
Filter 1 and 2 NTU Meter	25-Apr-22	Clean filters 1 and 2 NTU meters.
Horizon x2	25-Apr-22	Continue working on Rubatex job.
Dakota Supply Group	25-Apr-22	Purchase Rubatex glue
Monday Meeting	25-Apr-22	Coverage, raw water improvement project, heater upgrades, horizon Rubatex, NTU meter cleaning, etc.
20" Backwash Actuator	25-Apr-22	Replace fuses in 20" backwash actuator.
Horizon Ave.	26-Apr-22	Complete Rubatex install.
Heaters	26-Apr-22	Check new heater install(s).
Wilgus	26-Apr-22	Check overheat condition on gas engine; found plugged coolant port under thermostat. Recommend new upper hose, rinse engine, and replace coolant.
Wilgus	26-Apr-22	Mount battery tender, crank over engine w/out plugs, check coolant, turn off 2 electric, and run 2 gas engine.
Wentzer	27-Apr-22	Purchase upper radiator hoses, overflow tube, coolant, and clamps.
Wilgus	27-Apr-22	Install new upper radiator hose, fabricate new overflow system; clean tank, refill system, repair heat exchanger feed solenoid, and run.
Wilgus	27-Apr-22	Drain coolant and remove upper coolant hose.
School Pump and Contacts	28-Apr-22	Contact school concerning apprenticeship, email L&S, and contact Jamie about force flow.
Maintenance Shop	28-Apr-22	Clean maintenance shop and computer area.
Filter Hall Floor	28-Apr-22	Clean filter hall floor.
Large Sump Pump	28-Apr-22	Receive large sump pump impeller.
Erle Ave.	29-Apr-22	Check grounds, inspect fluid levels, run generator, and refill reagents.
High Lift Exhaust Fan	29-Apr-22	Check belts and grease North and middle fans.
High Lift Exhaust Fan	29-Apr-22	Check inop and lube; found switch gear tripped.



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

SHEBOYGAN WATER UTILITY

72 PARK AVE
SHEBOYGAN, WI 53081-2958

For the Year Ended: DECEMBER 31, 2021

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

Violations of the provisions of the Wisconsin Public Service Commission, Chapter Trans. 113, Stats., which require the filing of an annual report, constitute a violation of the provisions of the Wisconsin Public Service Commission, Chapter Trans. 113, Stats., which require the filing of an annual report. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

Filed: 04/28/2022

Water Service Started Date: 03/01/1909

DNR Public Water System ID: 46003540

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

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

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

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: LISA M. GOTTSACKER, CPA

Title: Accountant

Mailing Address: 72 Park Avenue
Sheboygan, WI 53081

Phone: (920) 459-3804

Email Address: lgottsacker@sheboyganwater.org

Accounting firm or consultant preparing this report (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

Name and title of utility General Manager (or equivalent)

Name: JOE TRUEBLOOD, PE

Title: Superintendent

Mailing Address: 72 Park Avenue
Sheboygan, WI 53081

Phone: (920) 459-3805

Email Address: joetrueblood@sheboyganwater.org

Outside contractor responsible for utility operations (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

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

Name: GERALD R. VAN DE KREEKE, CPA

Title: President

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

Phone: (920) 547-3702

Email Address: gvandekreeke@hubertycpas.com

Contact person for cybersecurity issues and events

Name: JOE TRUEBLOOD, PE

Title: Superintendent

Mailing Address: 72 Park Avenue
Sheboygan, WI 53081

Phone: (920) 459-3805

Email Address: joetrueblood@sheboyganwater.org

Identification and Ownership - Contacts

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

☒ Reports to utility board/commission

☐ Reports directly to city/village council

Audit Information

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

Date of most recent audit report: 04/11/2022

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

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

Name: JODI DOBSON, CPA

Title: Partner

Organization Name: Baker Tilly US, LLP

USPS Address: Ten Terrace Court, PO Box 7398

City State Zip Madison, WI 53707-7398

Telephone: (608) 240-2469

Email Address: jodi.dobson@bakertilly.com

Report Preparation

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

Review

Identification and Ownership - Contract Operations

Do you have any contracts?

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

NO

Workforce Diversity

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

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

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	9,702,392	8,695,189	2
``CdYfUjbl` 9I dYbgYg.			3
Operation and Maintenance Expense (401-402)	4,908,436	5,035,487	4
Depreciation Expense (403)	1,437,201	1,509,380	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,299,403	1,312,384	7
``HcHJ`CdYfUjbl` 9I dYbgYg	7,645,040	7,857,251	8
``BYhCdYfUjbl` 4bWta Y	2,057,352	837,938	9
Income from Utility Plant Leased to Others (412-413)			10
``I HJ`ImCdYfUjbl` 4bWta Y	2,057,352	837,938	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	24,485	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	15,082	44,283	16
Miscellaneous Nonoperating Income (421)	0	0	17
``HcHJ`CH Yf`4bWta Y	39,567	44,283	18
``HcHJ`4bWta Y	2,096,919	882,221	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(25,132)	(25,132)	21
Other Income Deductions (426)	122,343	127,997	22
``HcHJ`A JgWf`UbYci g`4bWta Y8 YXi Wjcbg	97,211	102,865	23
``4bWta Y6 YZfY`4bHfYgh7\ Uf[Yg	1,999,708	779,356	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	314,918	327,877	26
Amortization of Debt Discount and Expense (428)		34,475	27
Amortization of Premium on Debt--Cr. (429)	35,869	34,620	28
Interest on Debt to Municipality (430)	7,016	6,738	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
``HcHJ`4bHfYgh7\ Uf[Yg	286,065	334,470	32
``BYh4bWta Y	1,713,643	444,886	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	43,572,267	43,127,381	35
Balance Transferred from Income (433)	1,713,643	444,886	36
Miscellaneous Credits to Surplus (434)			37
Miscellaneous Debits to Surplus--Debit (435)			38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
``HcHJ`I bUddfcdfJUHx`9UfbYX`Gi fd`i g`9bX`cZMYUf`fE%L	45,285,910	43,572,267	41

Income Statement Account Details

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

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

Income Statement Account Details

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

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Revenues						1
Revenues (account 415)	200,788				200,788	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold					0	4
Payroll					0	5
Materials	176,303				176,303 *	6
Taxes					0	7
Total costs and expenses	176,303	0	0	0	176,303	8
Net Income (or loss)	24,485	0	0	0	24,485	9

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

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

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

Revenues Subject to Wisconsin Remainder Assessment

- 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	9,702,392				9,702,392	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	4,597				4,597	5
Revenues subject to Wisconsin Remainder Assessment	9,697,795	0	0	0	9,697,795	6

Distribution of Total Payroll

- 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	1,792,844		1,792,844	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	124,317		124,317	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	1,917,161	0	1,917,161	20

Full-Time Employees (FTE)

- 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	29.0	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSETS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	78,474,984	75,482,470	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	26,219,555	24,691,819	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
UTILITY PLANT	52,255,429	50,790,651	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	668,414	688,824	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
OTHER PROPERTY AND INVESTMENTS	668,414	688,824	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	0	0	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	8,295,071	8,989,597	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	1,338,904	1,616,628	23
Other Accounts Receivable (143)	267,259	74,492	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	353,514	401,114	26
Plant Materials and Operating Supplies (154)	223,046	277,191	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	28,385	76,495	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	1,402,233	1,038,866	34
CURRENT AND ACCRUED ASSETS	11,908,412	12,474,383	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	769,762	411,147	42
DEFERRED DEBITS	769,762	411,147	43
TOTAL ASSETS AND OTHER DEBITS	65,602,017	64,365,005	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	3,181,819	3,181,819	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	45,285,910	43,572,267	5
“HcHJ”Dfcdf]YHfmi7 Ud]HJ	48,467,729	46,754,086	6
LONG-TERM DEBT			7
Bonds (221)	12,490,131	13,524,996	8
Advances from Municipality (223)	134,042	152,173	9
Other Long-Term Debt (224)	0	0	10
“HcHJ”@b[!HYfa `8 YVh	12,624,173	13,677,169	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	140,030	79,749	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	1,197,485	1,215,296	17
Interest Accrued (237)	57,384	61,745	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	1,818,653	1,311,368	20
“HcHJ”7i ffYbhiUbX`5 VWi YX`@UV`]HJYg	3,213,552	2,668,158	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	185,094	220,963	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	407,262	400,240	25
“HcHJ”8 YZffYX`7 fYX]HJg	592,356	621,203	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	704,207	644,389	31
“HcHJ”CdYfU]b[`FYgYfj Yg	704,207	644,389	32
“HCH5 @@56 -@H9 G`5 B8 `CH<9 F`7 F98 +HG	65,602,017	64,365,005	33

Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	75,482,470	0	0	0	2
	75,482,470	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	68,244,651				5
Utility Plant in Service - Contributed Plant (101.2)	6,395,941				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)	3,834,392				11
Total Utility Plant	78,474,984	0	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	24,299,790				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,919,765				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	26,219,555	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	52,255,429	0	0	0	27

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

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

- 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)	22,894,397	0	0	0	22,894,397	1
Credits during year						2
Charged Depreciation Expense (403)	1,437,201				1,437,201	3
Depreciation Expense on Meters Charged to Sewer	216,680				216,680	4
Salvage	0				0	5
Depreciation charged to equipment clearing	58,558				58,558	6
Total credits	1,712,439	0	0	0	1,712,439	7
Debits during year						8
Book Cost of Plant Retired	307,046				307,046	9
Cost of Removal	0				0	10
Total debits	307,046	0	0	0	307,046	11
Balance end of year (111.1)	24,299,790	0	0	0	24,299,790	12

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

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

- 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)	1,797,422	0	0	0	1,797,422	1
Credits during year						2
Charged Other Income Deductions (426)	122,343				122,343	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	122,343	0	0	0	122,343	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal	0				0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	1,919,765	0	0	0	1,919,765	11

Net Nonutility Property (Accts. 121 & 122)

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

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

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

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

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

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

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

Materials and Supplies

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
None				2
Total	0		0	3
Unamortized premium on debt (251)				4
Bond Premium	35,869	426	185,094	5
None				6
Total	35,869		185,094	7

Capital Paid in by Municipality (Acct. 200)

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

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

Bonds (Acct. 221)

- 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%	413,650	1
2013 WATER UTILITY REVENUE BONDS	04/03/2013	05/01/2033	2.00%	2,015,000	2
2015 SAFE DRINKING WATER LOAN	05/13/2015	05/01/2035	1.65%	2,241,481	3
2016 WATER UTILITY REVENUE BONDS	04/20/2016	04/20/2025	1.64%	935,000	4
2018 WATER UTILITY REVENUE BONDS	05/01/2018	05/01/2033	4.00%	3,785,000	5
2020 WATER UTILITY BOND ANTICIPATION NOTE	05/18/2020	05/01/2024	1.25%	3,100,000	6
Total				12,490,131	7

Notes Payable & Miscellaneous Long-Term Debt

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

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

Taxes Accrued (Acct. 236)

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

Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
2004 SAFE DRINKING WATER LOAN \$3,152,000	838	63,258	63,725	371	2
2013 WATER UTILITY REVENUE BOND	10,854	13,196	14,106	9,944	3
2015 SAFE DRINKING WATER LOAN \$3,122,030	6,553	37,762	38,150	6,165	4
2016 WATER UTILITY REVENUE BONDS \$2,115,000	7,009	18,848	19,631	6,226	5
2018 WATER UTILITY REVENUE BONDS \$4,705,000	25,273	143,104	145,237	23,140	6
2020 WATER UTILITY BOND ANTICIP NOTE \$3,100,000	6,458	38,750	38,750	6,458	7
Subtotal Bonds (221)	56,985	314,918	319,599	52,304	8
Advances from Municipality (223)	0	0	0	0	9
UNFUNDED PENSION	4,760	7,016	6,696	5,080	10
Subtotal Advances from Municipality (223)	4,760	7,016	6,696	5,080	11
Other Long-Term Debt (224)	0	0	0	0	12
None				0	13
Subtotal Other Long-Term Debt (224)	0	0	0	0	14
Notes Payable (231)	0	0	0	0	15
None				0	16
Subtotal Notes Payable (231)	0	0	0	0	17
Customer Deposits (235)	0	0	0	0	18
None				0	19
Subtotal Customer Deposits (235)	0	0	0	0	20
Total	61,745	321,934	326,295	57,384	21

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Sinking Funds (125)	0	1
Bond Reserve Fund	668,414	2
Total (Acct. 125)	668,414	3
Cash and Working Funds (131)	0	4
Cash		5
Total (Acct. 131)	0	6
Temporary Cash Investments (136)	0	7
Temporary Cash Investments	8,295,071	8
Total (Acct. 136)	8,295,071	9
Customer Accounts Receivable (142)	0	10
Water	1,338,904	11
Total (Acct. 142)	1,338,904	12
Other Accounts Receivable (143)	0	13
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	267,259 *	15
Total (Acct. 143)	267,259	16
Receivables from Municipality (145)	0	17
Receivables for water main, laterals, and PFP	353,514 *	18
Total (Acct. 145)	353,514	19
Prepayments (165)	0	20
Prepayments	28,385	21
Total (Acct. 165)	28,385	22
Miscellaneous Current and Accrued Assets (174)	0	23
Deferred Outflow - Pension and OPEB	1,402,233	24
Total (Acct. 174)	1,402,233	25
Miscellaneous Deferred Debits (186)	0	26
Net Pension Asset	769,762	27
Total (Acct. 186)	769,762	28
Accounts Payable (232)	0	29
Accounts Payable	140,030	30
Total (Acct. 232)	140,030	31
Miscellaneous Current and Accrued Liabilities (242)	0	32

Balance Sheet Detail - Other Accounts

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

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

Balance Sheet Detail - Other Accounts

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

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

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

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

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

Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	68,160,801				68,160,801	2
Materials and Supplies	250,118				250,118	3
Less Average						4
Reserve for Depreciation (111.1)	23,597,093				23,597,093	5
Customer Advances for Construction					0	6
Regulatory Liability	62,788				62,788	7
Average Net Rate Base	44,751,038	0	0	0	44,751,038	8
Net Operating Income	2,057,352				2,057,352	9
Net Operating Income as a percent of Average Net Rate Base	4.60%	N/A	N/A	N/A	4.60%	10

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	75,354	0	0	0	75,354	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	25,132				25,132	5
Balance End of Year	50,222	0	0	0	50,222	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes

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

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

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

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	9,540,076	8,526,929	2
Total Sales of Water	9,540,076	8,526,929	3
Other Operating Revenues			4
Forfeited Discounts (470)	52,946	33,181	5
Rents from Water Property (472)	28,624	25,414	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	80,746	109,665	8
Total Other Operating Revenues	162,316	168,260	9
Total Operating Revenues	9,702,392	8,695,189	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	8,990	8,980	12
Pumping Expenses (620-633)	753,398	715,736	13
Water Treatment Expenses (640-652)	1,166,744	1,132,143	14
Transmission and Distribution Expenses (660-678)	1,246,506	1,566,731	15
Customer Accounts Expenses (901-906)	264,655	257,777	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,468,143	1,354,120	18
Total Operation and Maintenance Expenses	4,908,436	5,035,487	19
Other Operating Expenses			20
Depreciation Expense (403)	1,437,201	1,509,380	21
Amortization Expense (404-407)			22
Taxes (408)	1,299,403	1,312,384	23
Total Other Operating Expenses	2,736,604	2,821,764	24
Total Operating Expenses	7,645,040	7,857,251	25
NET OPERATING INCOME	2,057,352	837,938	26

Water Operating Revenues - Sales of Water

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

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)	17,076	743,579	2,571,463	10
Commercial (461.2)	1,302	226,611	580,551	11
Industrial (461.3)	156	2,303,684	3,974,406	12
Public Authority (461.4)	123	49,703	125,008	13
Multifamily Residential (461.5)	296	124,441	299,574	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	18,953	3,448,018	7,551,002	16
Private Fire Protection Service (462)	281		126,139	17
Public Fire Protection Service (463)	19,109		920,579	18
Other Water Sales (465)				19
Sales for Resale (466)	2	688,836	942,356	20
Interdepartmental Sales (467)				21
Total Sales of Water	38,345	4,136,854	9,540,076	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Kohler Municipal Water Utility	TAYLOR DR & ERIE AVE	252,602	327,061	1
Sheboygan Falls Utilities	TAYLOR DR & HWY 23	436,234	615,295	2
Total		688,836	942,356	3

Other Operating Revenues (Water)

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

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	920,579	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	920,579	5
Forfeited Discounts (470)		6
Customer late payment charges	52,946	7
Total Forfeited Discounts (470)	52,946	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	28,624	10
Total Rents from Water Property (472)	28,624	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	80,746 *	16
Total Other Water Revenues (474)	80,746	17

Other Operating Revenues (Water)

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

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

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

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

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)			0	0	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)			0	0	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)			0	0	7
Maintenance of Structures and Improvements (611)			0	0	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)		8,990	8,990	8,980	10
Maintenance of Wells and Springs (614)			0	0	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)			0	0	13
Total Source of Supply Expenses	0	8,990	8,990	8,980	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)	36,774		36,774	36,373	16
Fuel for Power Production (621)			0	0	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		454,978	454,978	422,526	19
Pumping Labor and Expenses (624)			0	0	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)	5,642	66,963	72,605	104,209 *	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)	11,804		11,804	11,125	24
Maintenance of Structures and Improvements (631)	156,495	8,078	164,573	135,434 *	25
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)	1,449	11,215	12,664	6,069	27
Total Pumping Expenses	212,164	541,234	753,398	715,736	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)	31,561		31,561	33,266	30
Chemicals (641)		224,364	224,364	239,797	31
Operation Labor and Expenses (642)	479,163	336,768	815,931	767,948	32
Miscellaneous Expenses (643)	6,525	14,687	21,212	17,856	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)	42,651		42,651	57,476 *	36
Maintenance of Water Treatment Equipment (652)	9,649	21,376	31,025	15,800 *	37
Total Water Treatment Expenses	569,549	597,195	1,166,744	1,132,143	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)	43,936		43,936	40,017	40

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Storage Facilities Expenses (661)	8,849	15,295	24,144	22,559	41
Transmission and Distribution Lines Expenses (662)	69,320	30,259	99,579	139,526 *	42
Meter Expenses (663)	35,433	2,470	37,903	31,419	43
Customer Installations Expenses (664)	5,994	219,882	225,876	206,271	44
Miscellaneous Expenses (665)	102,831	27,167	129,998	141,297	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)			0	0	47
Maintenance of Structures and Improvements (671)	57,766	4,382	62,148	62,128	48
Maintenance of Distribution Reservoirs and Standpipes (672)	252	65,627	65,879	624,983 *	49
Maintenance of Transmission and Distribution Mains (673)	217,281	258,324	475,605	269,825 *	50
Maintenance of Services (675)	1,817	185	2,002	1,517	51
Maintenance of Meters (676)	24,108	6,850	30,958	22,408	52
Maintenance of Hydrants (677)	9,171	39,307	48,478	4,781 *	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	576,758	669,748	1,246,506	1,566,731	55
CUSTOMER ACCOUNTS EXPENSES					56
Supervision (901)	34,215		34,215	38,416	57
Meter Reading Expenses (902)	18,490	12,037	30,527	26,736	58
Customer Records and Collection Expenses (903)	132,865	62,451	195,316	190,315	59
Uncollectible Accounts (904)		4,597	4,597	2,310	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	0	62
Total Customer Accounts Expenses	185,570	79,085	264,655	257,777	63
SALES EXPENSES					64
Sales Expenses (910)			0	0	65
Total Sales Expenses	0	0	0	0	66
ADMINISTRATIVE AND GENERAL EXPENSES					67
Administrative and General Salaries (920)	246,128		246,128	234,219	68
Office Supplies and Expenses (921)		16,899	16,899	25,390	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		82,376	82,376	35,393 *	71
Property Insurance (924)		45,074	45,074	46,587	72
Injuries and Damages (925)		48,471	48,471	42,459	73
Employee Pensions and Benefits (926)		942,157	942,157	905,203	74
Regulatory Commission Expenses (928)		28,558	28,558	14,679 *	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)	2,675	44,770	47,445	28,566 *	77
Rents (931)			0	0	78
Maintenance of General Plant (932)		11,035	11,035	21,624 *	79
Total Administrative and General Expenses	248,803	1,219,340	1,468,143	1,354,120	80

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
TOTAL OPERATION AND MAINTENANCE EXPENSES	1,792,844	3,115,592	4,908,436	5,035,487	81

Water Operation & Maintenance Expenses

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

Water Operation & Maintenance Expenses (Page W-05)

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

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

Taxes (Acct. 408 - Water)

When allocation of taxes is made between departments, explain method used.

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

Water Property Tax Equivalent - Detail

- 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 footnotes.

COUNTY: SHEBOYGAN(1)

SUMMARY OF TAX RATES

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

PROPERTY TAX EQUIVALENT CALCULATION

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

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	75,482,470
2. Materials & Supplies	\$	277,191
3. Subtotal	\$	75,759,661
4. Less: Plant Outside Limits	\$	2,204,368
5. Taxable Assets	\$	73,555,293
6. Assessed Value	\$	57,870,362
7. Tax Equiv. Computed for Current Year	\$	1,197,489
8. Tax Equivalent per 1994 PSC Report	\$	560,533
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	1,197,489

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Water Utility Plant in Service - Plant Financed by Contributions

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

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

Water Utility Plant in Service - Plant Financed by Contributions

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	464,565	1.70%	10,669				2	475,236 *	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	464,565		10,669	0	0	0	2	475,236	8
PUMPING PLANT									9
Structures and Improvements (321)	1,010,003	3.20%	84,426					1,094,429	10
Other Power Production Equipment (323)	177,544	4.40%	24,343					201,887	11
Electric Pumping Equipment (325)	1,726,760	4.40%	110,523					1,837,283	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	653,951	4.40%						653,951	14
Total Pumping Plant	3,568,258		219,292	0	0	0	0	3,787,550	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	2,407,955	3.20%	160,985	37,919				2,531,021	17
Sand or Other Media Filtration Equipment (332)	2,824,988	3.30%	203,044	169,781				2,858,251	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	487,420	6.00%	101,317					588,737	20
Total Water Treatment Plant	5,720,363		465,346	207,700	0	0	0	5,978,009	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	569,537	3.20%	26,520					596,057	23
Distribution Reservoirs and Standpipes (342)	1,719,364	1.90%	126,778					1,846,142	24
Transmission and Distribution Mains (343)	5,733,212	1.30%	379,298	9,252				6,103,258	25
Services (345)	0							0	26
Meters (346)	2,347,400	5.50%	251,959	34,984				2,564,375	

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	652,961	2.20%	49,074	12,270				689,765	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	11,022,474		833,629	56,506	0	0	0	11,799,597	30
GENERAL PLANT									31
Structures and Improvements (390)	340,443	2.90%	16,768				(2)	357,209 *	32
Office Furniture and Equipment (391)	24,376	5.80%	4,502					28,878	33
Computer Equipment (391.1)	199,741	26.70%	18,630	20,629			(2)	197,740 *	34
Transportation Equipment (392)	534,768	13.30%	26,341					561,109	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	212,614	5.80%	16,200	2,082				226,732	37
Laboratory Equipment (395)	19,946	5.80%	1,839					21,785	38
Power Operated Equipment (396)	223,547	7.50%	34,791					258,338	39
Communication Equipment (397)	42,376	15.00%	9,066	129			(1)	51,312 *	40
SCADA Equipment (397.1)	520,926	9.20%	55,366	20,000				556,292	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	2,118,737		183,503	42,840	0	0	(5)	2,259,395	43
Total accum. prov. directly assignable	22,894,397		1,712,439	307,046	0	0	(3)	24,299,787	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	22,894,397		1,712,439	307,046	0	0	(3)	24,299,787	46

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

- 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 Utility or Municipality (Page W-10)**Adjustments are nonzero for one or more accounts, please explain.**

Minor adjustments made to correct balances due to rounding.

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	0		0	0	0	0	0	0	8
PUMPING PLANT									9
Structures and Improvements (321)	0							0	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	0							0	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	0		0	0	0	0	0	0	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	33,474	3.20%	9,563					43,037	17
Sand or Other Media Filtration Equipment (332)	94,220	3.30%						94,220	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	64,852	6.00%	12,068					76,920	20
Total Water Treatment Plant	192,546		21,631	0	0	0	0	214,177	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	0							0	24
Transmission and Distribution Mains (343)	1,376,187	1.30%	87,866					1,464,053	25
Services (345)	0							0	26
Meters (346)	0							0	

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)	228,689	2.00%	12,846					241,535	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	1,604,876		100,712	0	0	0	0	1,705,588	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	0							0	33
Computer Equipment (391.1)	0							0	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	0							0	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	0							0	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	0		0	0	0	0	0	0	43
Total accum. prov. directly assignable	1,797,422		122,343	0	0	0	0	1,919,765	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	1,797,422		122,343	0	0	0	0	1,919,765	46

Age of Water Mains

- g If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- g If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- g Report all pipe larger than 36" diameter in the 36" category.

Pipe Size (a)	Feet of Main											Total (m)	
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)	2021-2030 (l)		
1.000					204							204	1
1.250		185	203									388	2
1.500				140	45							185	3
2.000		85										85	4
3.000		250										250	5
4.000	2,270	16,936	2,679	348	650	1,706				83	18	24,690	6
6.000	54,105	72,585	115,724	79,851	80,197	25,786	4,566	7,252	401	1,362	155	441,984	7
8.000	10,747	14,946	16,482	8,826	17,290	25,028	34,104	34,059	8,242	7,400	192	177,316	8
10.000	6,888	7,316	6,369	9,941	7,067	532	398			4	28	38,543	9
12.000	12,020	19,382	19,007	23,511	26,058	26,284	40,773	26,947	20,003	21,558	3,130	238,673	10
14.000			5,639									5,639	11
16.000	6,351	8,852	3,110	6,226	3,579	6,070	5,814	11,190	11,185	17,549		79,926	12
18.000	470					2,658						3,128	13
20.000		9,058		3,778				2,905	2,512	15,222		33,475	14
24.000						8,466		5,468	9,404	4,267		27,605	15
30.000			8,971		7,263	1,191			5,582			23,007	16
36.000							678					678	17
Total	92,851	149,595	178,184	132,621	142,353	97,721	86,333	87,821	57,329	67,445	3,523	1,095,776	18

Describe source of information used to develop data:

Electronic database using mapping software and systems.

Sources of Water Supply - Statistics

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

Month (a)	Sources of Water Supply (000's gal)						Total Gallons	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		Entering Distribution	
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	System (h)	
January		356,125		329,758			329,758	1
February		329,799		357,533			357,533	2
March		368,518		368,300			368,300	3
April		348,902		344,733			344,733	4
May		357,138		351,002			351,002	5
June		418,595		419,571			419,571	6
July		422,275		422,264			422,264	7
August		449,424		447,941			447,941	8
September		409,005		405,178			405,178	9
October		396,709		391,698			391,698	10
November		351,585		344,495			344,495	11
December		347,996		340,174			340,174	12
TOTAL	0	4,556,071	0	4,522,647	0	0	4,522,647	13

Water Audit and Other Statistics

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

Description (a)	Value (b)	
WATER AUDIT STATISTICS		1
Finished Water pumped or purchased (000s)	4,522,647	2
Less: Gallons (000s) sold to wholesale customers (exported water)	688,836	3
Subtotal: Net gallons (000s) entering distribution system	3,833,811	4
Less: Gallons (000s) sold to retail customers (billed, metered)	3448018	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	385,793	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	0	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	15,024	10
Subtotal: Unbilled Authorized Consumption	15,024	11
Total Water Loss	370,769	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	1000	14
Gallons (000s) estimated due to data and billing errors	9584	15
Gallons (000s) estimated due to customer meter under-registration	2,000	16
Subtotal Apparent Losses	12,584	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	25,944	18
Gallons (000s) estimated due to unreported and background leakage	332,241	19
Subtotal Real Losses (leakage)	358,185	20
Non-Revenue Water as percentage of net water supplied	10%	21
Total Water Loss as percentage of net water supplied	10%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	17,207	24
Date of maximum	07/26/2021	25
Cause of maximum		26
Seasonal demand / usage increase		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	6,977	28
Date of minimum	12/25/2021	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	6,374,900	30
If water is purchased:		31
Vendor Name		32
Point of Delivery		33
Source of purchased water		34
Vendor Name (2)		35
Point of Delivery (2)		36
Source of purchased water (2)		37
Vendor Name (3)		38
Point of Delivery (3)		39
Source of purchased water (3)		40
Number of main breaks repaired this year	27	41
Number of service breaks repaired this year	20	42
Does the utility have an asset management plan?	Yes	43

Sources of Water Supply - Well Information

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

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

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

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

Pumping & Power Equipment

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

Reservoirs, Standpipes and Elevated Tanks

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

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	
EE TOWER	1	1989	Elevated Tank	Steel	146	500,000	1
ERIE - NORTH	4	2007	Reservoir	Concrete	60	3,000,000	2
ERIE - SOUTH	5	2007	Reservoir	Concrete	60	3,000,000	3
GEORGIA AVE STANDPIPE	2	1959	Standpipe	Steel	104	2,000,000	4
Horizon Drive Tower	6	2019	Elevated Tank	Steel	120	600,000	5
TAYLOR	3	1933	Elevated Tank	Steel	54	4,000,000	6

Water Treatment Plant

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

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

Water Treatment Plant

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

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

Water Mains

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

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

Water Mains

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were funded.
 - Also report the amount assessed and the feet of main recorded under this method.
 - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- g Report all pipe larger than 36" diameter in the 48" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Total Utility			1,095,739	3,523	3,486		1,095,776	35

Water Mains

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

Water Mains (Page W-21)

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

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

General Footnote

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

Utility-Owned Water Service Lines

- 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	6			4	10	1
Galvanized	0.500	542		1	(26)	515	2
Lead	0.500	22			13	35	3
Copper	0.500	400			165	565	4
Other Plastic	0.500	76			35	111	5
Unlined Cast Iron (pre-early 1950's)	0.500	30			13	43	6
PVC	0.500				4	4	7
Unknown - May Contain Lead	0.500	1,958			(158)	1,800	8
Ductile Iron, Lined (late 1960's to present)	0.625	2			1	3	9
Galvanized	0.625	1			8	9	10
Lead	0.625	4,477		83	41	4,435	11
Copper	0.625				50	50	12
Other Plastic	0.625				38	38	13
Unknown - May Contain Lead	0.625	114			2	116	14
Ductile Iron, Lined (late 1960's to present)	0.750	22			25	47	15
Copper	0.750	6,623			86	6,709	16
Other Plastic	0.750	75			7	82	17
Unlined Cast Iron (pre-early 1950's)	0.750	10				10	18
Unknown - May Contain Lead	0.750	2,229			(174)	2,055	19
Ductile Iron, Lined (late 1960's to present)	1.000	14				14	20
Copper	1.000	1,660	4		(12)	1,652	21
Other Plastic	1.000	130	80		(104)	106	22
Unlined Cast Iron (pre-early 1950's)	1.000	4			1	5	23
Unknown - May Contain Lead	1.000	193			(18)	175	24
Ductile Iron, Lined (late 1960's to present)	1.250	1			(1)	0	25
Ductile Iron, Lined (late 1960's to present)	1.500	13			(1)	12	26
Other Plastic	1.500	116				116	27
Unknown - May Contain Lead	1.500	5			(4)	1	28

Utility-Owned Water Service Lines

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

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

Utility-Owned Water Service Lines

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

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

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

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

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

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

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

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

General Footnote

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

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

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

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

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

Meters

- 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	18,853	1,104	851	30	19,136	734	17,044	902	57	17	109					47	960	19,136	1
1	383	20	1		402	7	54	225	27	28	37					9	22	402	2
1 1/2	242		1		241	21	5	83	14	27	79					7	26	241	* 3
2	237		3		234	50		74	32	38	55					9	26	234	* 4
3	55	10	7		58	26		20	7	10	16						5	58	* 5
4	20		0		20	8		3	9	2	1						5	20	* 6
6	8		0		8	7			7				1					8	* 7
8	5		0		5	4			3				1				1	5	* 8
10	2		0		2	2							2					2	9
Total	19,805	1,134	863	30	20,106	859	17,103	1,307	156	122	297		4			72	1,045	20,106	10

Meters

- 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: 860)

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

Advanced Metering Infrastructure (AMI) - fixed network

Other

Meters

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

Meters (Page W-23)

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

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

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

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

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

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

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

One 1 1/2" meter remains new and in inventory. One 1 1/2" meter was not tested due to meter setting repairs needed. Will be tested in 2022.

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	2,022	30	21		2,031	2
Total Fire Hydrants	2,069	30	21	0	2,078	3
Flushing Hydrants	0				0	4

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

Number of Hydrants operated during year	1,071
Number of Distribution System Valves end of year	3,294
Number of Distribution Valves operated during Year	668

List of All Station and Wholesale Meters

- 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	12/09/2021	5
Wholesale Meter	8	Kohler 3400 Union Ave	Turbine	04/14/2022	* 6
Wholesale Meter	10	Kohler North 3207 Erie Ave	Magnetic	12/13/2021	7
Wholesale Meter	10	Sheboygan Falls 927 N Taylor	Turbine	12/13/2021	8

List of All Station and Wholesale Meters

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

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

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

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

Water Conservation Programs

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

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

Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Kohler (Village)	1	1
Sheboygan (City) **	18,949	2
Sheboygan Falls (City)	1	3
Sheboygan Falls (Town)	2	4
Total - Sheboygan County	18,953	5
Total - Customers Served	18,953	6
Total - Outside Muni Boundary	4	7
Total - Within Muni Boundary **	18,949	8

** = Within municipal boundary

Privately-Owned Water Service Lines

- 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)
Galvanized	0.500	749		1	(2)	746		1
Lead	0.500	334			43	377		2
Copper	0.500	385			205	590		3
Other Plastic	0.500	37			35	72		4
Unknown - May Contain Lead	0.500	1,432			(218)	1,214		5
Galvanized	0.625	1			3	4		6
Lead	0.625	4,688		71	102	4,719		7
Copper	0.625	1			49	50		8
Other Plastic	0.625				46	46		9
Unknown - May Contain Lead	0.625	122			(90)	32		10
Galvanized	0.750	26			8	34		11
Lead	0.750	323		1	25	347		12
Copper	0.750	6,723			439	7,162		13
Other Plastic	0.750	140			13	153		14
Unknown - May Contain Lead	0.750	2,086			(539)	1,547		15
Copper	1.000	1,185	3		(1)	1,187		16
Other Plastic	1.000	152	70		(84)	138		17
Unknown - May Contain Lead	1.000	192			(11)	181		18
Unknown - May Contain Lead	1.250	1			(1)	0		19
Other Plastic	1.500	107			(3)	104		20
Unknown - May Contain Lead	1.500	23			(4)	19		21
Galvanized	2.000	1			(1)	0		22
Copper	2.000	1			1	2		23
Other Plastic	2.000	1			2	3		24
Unknown - May Contain Lead	2.000	53			(32)	21		25
Ductile Iron, Lined (late 1960's to present)	2.500	1			(1)	0		26
Unknown - May Contain Lead	3.000	3			2	5		27
Unknown - Does Not Contain Lead	4.000	93			(45)	48		28
Other Plastic	6.000	1			(1)	0		29
Unknown - Does Not Contain Lead	6.000	86			(14)	72		30
Ductile Iron, Lined (late 1960's to present)	8.000	93			(8)	85		31
Copper	8.000	7			(7)	0		32
PVC	8.000	2				2		33

Privately-Owned Water Service Lines

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- 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.

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

Privately-Owned Water Service Lines

- 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 3,139.

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

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

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