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## Identification and Ownership - Contacts

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

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Name: LISA M. GOTTSACKER, CPA

Title: Senior Utility Accountant

Mailing Address: 72 Park Avenue  
Sheboygan, WI 53081

Phone: (920) 459-3804

Email Address: lgottsacker@sheboyganwater.org

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

---

Name:

Title:

Mailing Address:

Phone:

Email Address:

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**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

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**Outside contractor responsible for utility operations (if applicable)**

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Name:

Title:

Mailing Address:

Phone:

Email Address:

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

---

Name: GERALD R. VAN DE KREEKE, CPA

Title: President

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

Phone: (920) 458-4351

Email Address: gvandekreeke@vdks.com

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**Contact person for cybersecurity issues and events**

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Name: JOE TRUEBLOOD, PE

Title: Superintendent

Mailing Address: 72 Park Avenue  
Sheboygan, WI 53081

Phone: (920) 459-3805

Email Address: joetrueblood@sheboyganwater.org

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## Identification and Ownership - Contacts

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## Identification and Ownership - Governing Authority and Audit Information

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### Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

### Audit Information

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

Date of most recent audit report: 04/12/2024

Period covered by most recent audit: 12/31/2023

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

Name: JODI DOBSON, CPA

Title: Partner

Organization Name: Baker Tilly US, LLP

USPS Address: Ten Terrace Court, PO Box 7398

City State Zip Madison, WI 53707-7398

Telephone: (608) 240-2469

Email Address: jodi.dobson@bakertilly.com

### Report Preparation

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

Review

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## Identification and Ownership - Contract Operations

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**Do you have any contracts?**

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

**NO**

## Workforce Diversity

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

Category (a)	Employee Count			
	Total (b)	Management (c)	Executive Leadership (d)	
Total Utility Employees	34.00	3.00	4.00	1
Women	8.00	1.00	0.00	2
Minorities	2.00	0.00	0.00	3
Veterans	2.00	1.00	0.00	4

### Income Statement

Description (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			1
Operating Revenues (400)	10,423,636	10,461,270	2
<b>CdYUj]b[ '9I dYbgYg.</b>			3
Operation and Maintenance Expense (401-402)	6,425,317	5,053,854	4
Depreciation Expense (403)	1,504,778	1,457,161	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,163,186	1,183,524	7
<b>HcHU' CdYUj]b[ '9I dYbgYg</b>	<b>9,093,281</b>	<b>7,694,539</b>	8
<b>BYhCdYUj]b[ 'bWta Y</b>	<b>1,330,355</b>	<b>2,766,731</b>	9
Income from Utility Plant Leased to Others (412-413)			10
<b>I H]ImiCdYUj]b[ 'bWta Y</b>	<b>1,330,355</b>	<b>2,766,731</b>	11
<b>OTHER INCOME</b>			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	124,121	52,032	16
Miscellaneous Nonoperating Income (421)	5,102,123	6,206,139	17
<b>HcHU' CH Yf 'bWta Y</b>	<b>5,226,244</b>	<b>6,258,171</b>	18
<b>HcHU' 'bWta Y</b>	<b>6,556,599</b>	<b>9,024,902</b>	19
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			20
Miscellaneous Amortization (425)	(25,088)	(25,134)	21
Other Income Deductions (426)	122,344	122,346	22
<b>HcHU' A]gW' UbYci g' bWta Y8 YXi W]cbg</b>	<b>97,256</b>	<b>97,212</b>	23
<b>'bWta Y6 YZfY 'bhfYgh7\ Uf[ Yg</b>	<b>6,459,343</b>	<b>8,927,690</b>	24
<b>INTEREST CHARGES</b>			25
Interest on Long-Term Debt (427)	321,526	428,307	26
Amortization of Debt Discount and Expense (428)		3,814	27
Amortization of Premium on Debt--Cr. (429)	32,872	18,851	28
Interest on Debt to Municipality (430)	6,130	7,143	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
<b>HcHU' 'bhfYgh7\ Uf[ Yg</b>	<b>294,784</b>	<b>420,413</b>	32
<b>BYi'bWta Y</b>	<b>6,164,559</b>	<b>8,507,277</b>	33
<b>EARNED SURPLUS</b>			34
Unappropriated Earned Surplus (Beginning of Year) (216)	54,050,319	45,285,910	35
Balance Transferred from Income (433)	6,164,559	8,507,277	36
Miscellaneous Credits to Surplus (434)		257,132	37
Miscellaneous Debits to Surplus--Debit (435)	26,119		38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
<b>HcHU' I bUddfcdf]UHx'9UfbYX'Gi fd'i g'9bX'cZMYU' fE% L</b>	<b>60,188,759</b>	<b>54,050,319</b>	41

### Income Statement Account Details

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

g Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

g If amount of Contributed Plant - Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service - Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				1
<b>Operating Revenues (400)</b>				2
Derived	10,423,636		10,423,636	3
<b>Total (Acct. 400)</b>	<b>10,423,636</b>	<b>0</b>	<b>10,423,636</b>	4
<b>Operation and Maintenance Expense (401-402)</b>				5
Derived	6,425,317		6,425,317	6
<b>Total (Acct. 401-402)</b>	<b>6,425,317</b>	<b>0</b>	<b>6,425,317</b>	7
<b>Depreciation Expense (403)</b>				8
Derived	1,504,778		1,504,778	9
<b>Total (Acct. 403)</b>	<b>1,504,778</b>	<b>0</b>	<b>1,504,778</b>	10
<b>Amortization Expense (404-407)</b>				11
Derived	0		0	12
<b>Total (Acct. 404-407)</b>	<b>0</b>	<b>0</b>	<b>0</b>	13
<b>Taxes (408)</b>				14
Derived	1,163,186		1,163,186	15
<b>Total (Acct. 408)</b>	<b>1,163,186</b>	<b>0</b>	<b>1,163,186</b>	16
<b>TOTAL UTILITY OPERATING INCOME</b>	<b>1,330,355</b>	<b>0</b>	<b>1,330,355</b>	17
<b>OTHER INCOME</b>				18
<b>Income from Merchandising, Jobbing and Contract Work (415-416)</b>				19
Derived	0	0	0	20
<b>Total (Acct. 415-416)</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>Interest and Dividend Income (419)</b>				22
INTEREST AND DIVIDENDS	124,121		124,121	23
<b>Total (Acct. 419)</b>	<b>124,121</b>	<b>0</b>	<b>124,121</b>	24
<b>Miscellaneous Nonoperating Income (421)</b>				25
Contributed Plant - Water			0	26
Impact Fees - Water			0	27
Grant Revenue		5,102,123	5,102,123	28
<b>Total (Acct. 421)</b>	<b>0</b>	<b>5,102,123</b>	<b>5,102,123</b>	29
<b>TOTAL OTHER INCOME</b>	<b>124,121</b>	<b>5,102,123</b>	<b>5,226,244</b>	30
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				31
<b>Miscellaneous Amortization (425)</b>				32
Regulatory Liability (253) Amortization	(25,088)		(25,088)	33
<b>Total (Acct. 425)</b>	<b>(25,088)</b>	<b>0</b>	<b>(25,088)</b>	34
<b>Other Income Deductions (426)</b>				35
Depreciation Expense on Contributed Plant - Water		122,344	122,344	36
<b>Total (Acct. 426)</b>	<b>0</b>	<b>122,344</b>	<b>122,344</b>	37
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS</b>	<b>(25,088)</b>	<b>122,344</b>	<b>97,256</b>	38
<b>INTEREST CHARGES</b>				39

### Income Statement Account Details

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>Interest on Long-Term Debt (427)</b>				40
Derived	321,526		321,526	41
<b>Total (Acct. 427)</b>	<b>321,526</b>	<b>0</b>	<b>321,526</b>	42
<b>Amortization of Premium on Debt--Cr. (429)</b>				43
Bonds	32,872		32,872	44
<b>Total (Acct. 429)</b>	<b>32,872</b>	<b>0</b>	<b>32,872</b>	45
<b>Interest on Debt to Municipality (430)</b>				46
Derived	6,130		6,130	47
<b>Total (Acct. 430)</b>	<b>6,130</b>	<b>0</b>	<b>6,130</b>	48
<b>Other Interest Expense (431)</b>				49
Derived	0		0	50
<b>Total (Acct. 431)</b>	<b>0</b>	<b>0</b>	<b>0</b>	51
<b>TOTAL INTEREST CHARGES</b>	<b>294,784</b>	<b>0</b>	<b>294,784</b>	52
<b>NET INCOME</b>	<b>1,184,780</b>	<b>4,979,779</b>	<b>6,164,559</b>	53
<b>EARNED SURPLUS</b>				54
<b>Unappropriated Earned Surplus (Beginning of Year) (216)</b>				55
Derived	43,390,332	10,659,987	54,050,319	56
<b>Total (Acct. 216)</b>	<b>43,390,332</b>	<b>10,659,987</b>	<b>54,050,319</b>	57
<b>Balance Transferred from Income (433)</b>				58
Derived	1,184,780	4,979,779	6,164,559	59
<b>Total (Acct. 433)</b>	<b>1,184,780</b>	<b>4,979,779</b>	<b>6,164,559</b>	60
<b>Miscellaneous Debits to Surplus--Debit (435)</b>				61
Prior Period Adjustment		26,119	26,119	62
<b>Total (Acct. 435)</b>	<b>0</b>	<b>26,119</b>	<b>26,119</b>	63
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)</b>	<b>44,575,112</b>	<b>15,613,647</b>	<b>60,188,759</b>	64

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## Income Statement Account Details

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

### Income Statement Account Details (Page F-02)

**Amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.**

Prior period adjustment of \$26,119 related to ARPA grant funds received and spent in the prior year for the Raw Water Improvement Project.

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### General Footnote

Grant revenue is made up of \$2,000,000 from EPA Community Grant for the Raw Water Improvement Project, and \$3,102,123 received from American Rescue Plan Act, spent in part for 2023 construction work on the Raw Water Improvement Project. Total ARPA funds received for this project were \$9,550,000, \$270,987 remains unspent as of 12/31/23.

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
<b>Revenues</b>						1
Revenues (account 415)	151,358				<b>151,358</b>	2
<b>Cost and Expenses of Merchandising, Jobbing and Contract Work (416)</b>						3
Cost of merchandise sold					<b>0</b>	4
Payroll					<b>0</b>	5
Materials	151,358				<b>151,358</b>	6
Taxes					<b>0</b>	7
<b>Total costs and expenses</b>	<b>151,358</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>151,358</b>	8
<b>Net Income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	9

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

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

#### General Footnote

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

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### Distribution of Total Payroll

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	2,221,835		2,221,835	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	150,290		150,290	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>2,372,125</b>	<b>0</b>	<b>2,372,125</b>	<b>20</b>

## Full-Time Employees (FTE)

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

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

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

### Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>ASSESTS AND OTHER DEBITS</b>			1
<b>UTILITY PLANT</b>			2
Utility Plant (101)	120,563,373	88,203,542	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	29,557,298	27,827,390	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
<b>BYhil h]mD'Ubh</b>	<b>91,006,075</b>	<b>60,376,152</b>	7
<b>OTHER PROPERTY AND INVESTMENTS</b>			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	612,360	644,320	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
<b>HcHU' CA Yf DfcdYfmiUbX' =bj Ygfa Ybtg</b>	<b>612,360</b>	<b>644,320</b>	16
<b>CURRENT AND ACCRUED ASSETS</b>			17
Cash (131)	0	0	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	8,584,304	14,548,606	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	1,755,127	1,807,987	23
Other Accounts Receivable (143)	773,159	195,225	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	269,500	282,342	26
Plant Materials and Operating Supplies (154)	231,559	249,572	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	32,411	22,846	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	2,648,031	2,025,204	34
<b>HcHU' 7i ffYbhUbX' 5 VVfi YX' 5 ggYfg</b>	<b>14,294,091</b>	<b>19,131,782</b>	35
<b>DEFERRED DEBITS</b>			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	105,430	992,887	42
<b>HcHU' 8 YZffYX' 8 YV]fg</b>	<b>105,430</b>	<b>992,887</b>	43
<b>HCH5 @5 GG9HG' 5 B8' CH&lt; 9F' 896 #HG</b>	<b>106,017,956</b>	<b>81,145,141</b>	44

### Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>LIABILITIES AND OTHER CREDITS</b>			1
<b>PROPRIETARY CAPITAL</b>			2
Capital Paid in by Municipality (200)	3,181,819	3,181,819	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	60,188,759	54,050,319	5
<b>“HcHJ” DfcdfjYUfmi7 UdjHJ</b>	<b>63,370,578</b>	<b>57,232,138</b>	6
<b>LONG-TERM DEBT</b>			7
Bonds (221)	33,448,209	12,390,119	8
Advances from Municipality (223)	94,450	114,823	9
Other Long-Term Debt (224)	0	0	10
<b>“HcHJ” @cbj !HYfa 8 YVh</b>	<b>33,542,659</b>	<b>12,504,942</b>	11
<b>CURRENT AND ACCRUED LIABILITIES</b>			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	4,202,353	3,099,909	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	1,032,425	1,061,884	17
Interest Accrued (237)	129,533	187,172	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	1,618,098	2,475,600	20
<b>“HcHJ” 7i ffYbhUbX’5 VVW! YX’ @UVj]HjYg</b>	<b>6,982,409</b>	<b>6,824,565</b>	21
<b>DEFERRED CREDITS</b>			22
Unamortized Premium on Debt (251)	133,370	166,243	23
Customer Advances for Construction (252)	270,987	3,346,989	24
Other Deferred Credits (253)	900,395	321,447	25
<b>“HcHJ” 8 YZffYX’7 fYX]Jg</b>	<b>1,304,752</b>	<b>3,834,679</b>	26
<b>OPERATING RESERVES</b>			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	817,558	748,817	31
<b>“HcHJ” CdYfUj]b[ F YgYfj Yg</b>	<b>817,558</b>	<b>748,817</b>	32
<b>“HCH5 @@56 =@H9 G’5 B8 CH&lt;9F 7 F98 #HG</b>	<b>106,017,956</b>	<b>81,145,141</b>	33

## Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
<b>First of Year</b>					1
Total Utility Plant - First of Year	88,203,542	0	0	0	2
	<b>88,203,542</b>	<b>0</b>	<b>0</b>	<b>0</b>	3
<b>Plant Accounts</b>					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	71,505,724				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)	42,661,708				11
<b>Total Utility Plant</b>	<b>120,563,373</b>	<b>0</b>	<b>0</b>	<b>0</b>	12
<b>Accumulated Provision for Depreciation and Amortization</b>					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	27,392,843				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,164,455				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
<b>Total Accumulated Provision</b>	<b>29,557,298</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>Accumulated Provision for Depreciation and Amortization</b>					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	26
<b>Net Utility Plant</b>	<b>91,006,075</b>	<b>0</b>	<b>0</b>	<b>0</b>	27

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	25,785,279	0	0	0	25,785,279	1
<b>Credits during year</b>						2
Charged Depreciation Expense (403)	1,504,778				1,504,778	3
Depreciation Expense on Meters Charged to Sewer	201,052				201,052	4
Salvage	0				0	5
Depreciation Charged to Equipment Clearing	29,044				29,044	6
<b>Total credits</b>	<b>1,734,874</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,734,874</b>	7
<b>Debits during year</b>						8
Book Cost of Plant Retired	127,310				127,310	9
Cost of Removal	0				0	10
<b>Total debits</b>	<b>127,310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>127,310</b>	11
<b>Balance end of year (111.1)</b>	<b>27,392,843</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,392,843</b>	12

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	2,042,111	0	0	0	2,042,111	1
<b>Credits during year</b>						2
Charged Other Income Deductions (426)	122,344				122,344	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
<b>Total credits</b>	<b>122,344</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>122,344</b>	6
<b>Debits during year</b>						7
Book Cost of Plant Retired	0				0	8
Cost of Removal	0				0	9
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	10
<b>Balance end of year (111.2)</b>	<b>2,164,455</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,164,455</b>	11

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

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

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

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

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

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

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

#### General Footnote

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

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## Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	231,559	249,572	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
<b>Total Material and Supplies</b>	<b>231,559</b>	<b>249,572</b>	9

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
None				1
<b>Total</b>	<b>0</b>		<b>0</b>	2
<b>Unamortized premium on debt (251)</b>				
Bonds	32,872	426	133,370	3
None				4
<b>Total</b>	<b>32,872</b>		<b>133,370</b>	5

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

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

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

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

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

### Capital Paid in by Municipality (Acct. 200) (Page F-15)

#### General Footnote

Capital paid in by municipality includes \$1,541,118 capital contribution in 2019 from municipality of water main and hydrants in the SouthPointe Enterprise Campus. Remaining \$1,640,701 are contributions for projects in years prior to 2019.

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### 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%	0 *	1
2013 WATER UTILITY REVENUE BONDS	04/03/2013	05/01/2033	2.00%	1,730,000	2
2015 SAFE DRINKING WATER LOAN	05/13/2015	05/01/2035	1.65%	1,951,839	3
2016 WATER UTILITY REVENUE BONDS	04/20/2016	04/20/2025	1.64%	450,000	4
2018 WATER UTILITY REVENUE BONDS	05/01/2018	05/01/2033	4.00%	3,105,000	5
2022 SAFE DRINKING WATER LOAN	06/22/2022	05/01/2052	2.15%	26,211,370	6
<b>Total</b>				<b>33,448,209</b>	<b>7</b>

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**Bonds (Acct. 221)**

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

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

Sheboygan Water Utility expects to make the first principal and interest payment May 1, 2024 on the 2022 Safe Drinking Water Loan related to the Raw Water Improvement Project.

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## Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					1
UNFUNDED PENSION	03/15/2008	03/15/2027	2.00%	94,450	2
<b>Total for Account 223</b>				<b>94,450</b>	3

## Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	1,061,884	1
Charged water department expense	1,163,186	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	34,686	5
<b>Total accruals and other credits</b>	<b>1,197,872</b>	<b>6</b>
County, state and local taxes	1,061,936	7
Social Security taxes	156,026	8
PSC Remainder Assessment	9,369	9
Gross Receipts Tax		10
<b>Total payments and other debits</b>	<b>1,227,331</b>	<b>11</b>
<b>Balance end of year</b>	<b>1,032,425</b>	<b>12</b>

### Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>	0	0	0	<b>0</b>	1
2004 SAFE DRINKING WATER LOAN \$3,152,000	961	1,922	2,883	<b>0</b> *	2
2013 WATER UTILITY REVENUE BOND	9,921	56,625	57,350	<b>9,196</b>	3
2015 SAFE DRINKING WATER LOAN \$3,122,030	5,770	33,008	33,410	<b>5,368</b>	4
2016 WATER UTILITY REVENUE BONDS \$2,115,000	2,064	9,181	9,981	<b>1,264</b>	5
2018 WATER UTILITY REVENUE BONDS \$4,705,000	20,940	116,304	118,638	<b>18,606</b>	6
2020 WATER UTILITY BOND ANTICIP NOTE \$3,100,000	4,737	0	4,737	<b>0</b>	7
2022 SAFE DRINKING WATER LOAN \$39,430,018	137,602	104,486	151,144	<b>90,944</b> *	8
<b>Subtotal Bonds (221)</b>	<b>181,995</b>	<b>321,526</b>	<b>378,143</b>	<b>125,378</b>	9
<b>Advances from Municipality (223)</b>	0	0	0	<b>0</b>	10
UNFUNDED PENSION	5,177	6,130	7,152	<b>4,155</b>	11
<b>Subtotal Advances from Municipality (223)</b>	<b>5,177</b>	<b>6,130</b>	<b>7,152</b>	<b>4,155</b>	12
<b>Other Long-Term Debt (224)</b>	0	0	0	<b>0</b>	13
None				<b>0</b>	14
<b>Subtotal Other Long-Term Debt (224)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	15
<b>Notes Payable (231)</b>	0	0	0	<b>0</b>	16
None				<b>0</b>	17
<b>Subtotal Notes Payable (231)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	18
<b>Customer Deposits (235)</b>	0	0	0	<b>0</b>	19
None				<b>0</b>	20
<b>Subtotal Customer Deposits (235)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	21
<b>Total</b>	<b>187,172</b>	<b>327,656</b>	<b>385,295</b>	<b>129,533</b>	22

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## Interest Accrued (Acct. 237)

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

### Interest Accrued (Acct. 237) (Page F-20)

#### General Footnote

2004 Safe Drinking Water Loan was paid in full on 05/01/2023.

Sheboygan Water Utility expects to make the first principal and interest payment May 1, 2024 on the 2022 Safe Drinking Water Loan related to the Raw Water Improvement Project.

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## Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
<b>Sinking Funds (125)</b>	0	1
Bond Reserve Fund	612,360	2
<b>Total (Acct. 125)</b>	<b>612,360</b>	3
<b>Cash and Working Funds (131 )</b>	0	4
Cash		5
<b>Total (Acct. 131 )</b>	<b>0</b>	6
<b>Temporary Cash Investments (136)</b>	0	7
Temporary Cash Investments	8,584,304	8
<b>Total (Acct. 136)</b>	<b>8,584,304</b>	9
<b>Customer Accounts Receivable (142)</b>	0	10
Water	1,755,127	11
<b>Total (Acct. 142)</b>	<b>1,755,127</b>	12
<b>Other Accounts Receivable (143)</b>	0	13
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	773,159 *	15
<b>Total (Acct. 143)</b>	<b>773,159</b>	16
<b>Receivables from Municipality (145)</b>	0	17
Receivables for water main, laterals, and PFP	269,500 *	18
<b>Total (Acct. 145)</b>	<b>269,500</b>	19
<b>Prepayments (165)</b>	0	20
Prepayments	32,411	21
<b>Total (Acct. 165)</b>	<b>32,411</b>	22
<b>Miscellaneous Current and Accrued Assets (174)</b>	0	23
Deferred Outflow - Pension and OPEB	2,648,031	24
<b>Total (Acct. 174)</b>	<b>2,648,031</b>	25
<b>Miscellaneous Deferred Debits (186)</b>	0	26
Cumulative Effect - GASB 68	105,430	27
<b>Total (Acct. 186)</b>	<b>105,430</b>	28
<b>Accounts Payable (232 )</b>	0	29
Accounts Payable	4,202,353	30
<b>Total (Acct. 232 )</b>	<b>4,202,353</b>	31
<b>Miscellaneous Current and Accrued Liabilities (242)</b>	0	32

## Balance Sheet Detail - Other Accounts

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

Accrued Payroll	84,564	33
Deferred Inflow - Pension and OPEB	1,533,534	34
<b>Total (Acct. 242)</b>	<b>1,618,098</b>	<b>35</b>
<b>Customer Advances for Construction (252)</b>	<b>0</b>	<b>36</b>
Unearned Revenue	270,987 *	37
<b>Total (Acct. 252)</b>	<b>270,987</b>	<b>38</b>
<b>Other Deferred Credits (253)</b>	<b>0</b>	<b>39</b>
Regulatory Liability	0	40
Cumulative Effect - GASB 75	65,155	41
Net Pension Liability	835,240	42
<b>Total (Acct. 253)</b>	<b>900,395</b>	<b>43</b>
<b>Miscellaneous Operating Reserves (265)</b>	<b>0</b>	<b>44</b>
Accrued Vacation & Sick Leave	817,558	45
<b>Total (Acct. 265)</b>	<b>817,558</b>	<b>46</b>

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## Balance Sheet Detail - Other Accounts

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

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

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

Acct #143 pertains to accounts receivable for grant reimbursements from the DNR Safe Drinking Water Loan Program principal forgiveness for replacing lead water service laterals in the City of Sheboygan. Funds received in 2024 will reimburse expense from 2023 and 2024.

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

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### General Footnote

Unearned revenue is related to American Rescue Plan Act grant provided by the municipality, to fund in part, the construction of the Raw Water Improvement Project. The total grant was \$9,550,000 received from the municipality in 2022, with \$270,987 remaining unspent as of 12/31/23.

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### Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
<b>Add Average</b>						1
Utility Plant in Service (101.1)	70,816,227				<b>70,816,227</b>	2
Materials and Supplies	240,565				<b>240,565</b>	3
<b>Less Average</b>						4
Reserve for Depreciation (111.1)	26,589,061				<b>26,589,061</b>	5
Customer Advances for Construction					<b>0</b>	6
Regulatory Liability	12,544				<b>12,544</b>	7
<b>Average Net Rate Base</b>	<b>44,455,187</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,455,187</b>	8
Net Operating Income	1,330,355				<b>1,330,355</b>	9
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>2.99%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.99%</b>	10

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	25,088	0	0	0	<b>25,088</b>	1
<b>Credits During Year</b>					<b>0</b>	2
None					<b>0</b>	3
<b>Charges (Deductions)</b>					<b>0</b>	4
Miscellaneous Amortization (425)	25,088				<b>25,088 *</b>	5
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	6

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

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### **Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) (Page F-25)**

#### **General Footnote**

These contributed plant assets were fully depreciated as of 12/31/2023.

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## Important Changes During the Year

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

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1. Acquisitions  
NONE

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2. Leaseholder changes  
NONE

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3. Extensions of service  
NONE

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4. Estimated changes in revenues due to rate changes

A rate case is pending with the Public Service Commission of Wisconsin to increase rates in two phases, with phase I rate of return estimated at 3.8% over current rates in 2024, and phase II rate of return estimated at 6% over current rates in 2025. Estimated implementation of new rates is expected in spring 2024. The rate increase is necessary to offset increasing operating and maintenance costs, as well as replacement of aging critical infrastructure.

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5. Obligations incurred or assumed, excluding commercial paper

Sheboygan Water Utility submitted an application to the WDNR Safe Drinking Water Loan Program to provide \$1,646,375 in grants and loans to property owners for lead service line replacement in the City of Sheboygan. These funds will be used to reimburse both 2023 and 2024 LSL grant and loan expenses.

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6. Formal proceedings with the Public Service Commission

A rate case was submitted to the Public Service Commission of Wisconsin on August 2, 2023. Estimated implementation of new rates is expected in spring 2024.

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7. Any additional matters

Sheboygan Water Utility received a \$2,000,000 EPA Community Grant in October 2023 to fund, in part, a portion of the Raw Water Improvement Project.

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## Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues - Sales of Water</b>			1
Sales of Water (460-467)	10,196,668	10,231,008	2
<b>Total Sales of Water</b>	<b>10,196,668</b>	<b>10,231,008</b>	3
<b>Other Operating Revenues</b>			4
Forfeited Discounts (470)	112,599	123,240	5
Rents from Water Property (472)	30,367	29,483	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	84,002	77,539	8
<b>Total Other Operating Revenues</b>	<b>226,968</b>	<b>230,262</b>	9
<b>Total Operating Revenues</b>	<b>10,423,636</b>	<b>10,461,270</b>	10
<b>Operation and Maintenance Expenses</b>			11
Source of Supply Expense (600-617)	20,615	10,260	12
Pumping Expenses (620-633)	940,497	805,912	13
Water Treatment Expenses (640-652)	1,882,900	1,402,059	14
Transmission and Distribution Expenses (660-678)	1,703,421	1,087,895	15
Customer Accounts Expenses (901-906)	293,363	263,813	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,584,521	1,483,915	18
<b>Total Operation and Maintenance Expenses</b>	<b>6,425,317</b>	<b>5,053,854</b>	19
<b>Other Operating Expenses</b>			20
Depreciation Expense (403)	1,504,778	1,457,161	21
Amortization Expense (404-407)			22
Taxes (408)	1,163,186	1,183,524	23
<b>Total Other Operating Expenses</b>	<b>2,667,964</b>	<b>2,640,685</b>	24
<b>Total Operating Expenses</b>	<b>9,093,281</b>	<b>7,694,539</b>	25
<b>NET OPERATING INCOME</b>	<b>1,330,355</b>	<b>2,766,731</b>	26

## Water Operating Revenues - Sales of Water

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

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
<b>Unmetered Sales to General Customers (460)</b>				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	8
<b>Metered Sales to General Customers (461)</b>				9
Residential (461.1)	17,113	732,239	2,703,830	10
Commercial (461.2)	1,311	222,361	614,875	11
Industrial (461.3)	150	2,398,494	4,490,501	12
Public Authority (461.4)	119	51,377	138,585	13
Multifamily Residential (461.5)	295	128,555	333,074	14
Irrigation (461.6)				15
<b>Total Metered Sales to General Customers (461)</b>	<b>18,988</b>	<b>3,533,026</b>	<b>8,280,865</b>	16
Private Fire Protection Service (462)	308		131,364	17
Public Fire Protection Service (463)	19,141		948,727	18
Other Water Sales (465)				19
Sales for Resale (466)	2	574,243	835,712	20
Interdepartmental Sales (467)				21
<b>Total Sales of Water</b>	<b>38,439</b>	<b>4,107,269</b>	<b>10,196,668</b>	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	239,603	336,177	1
Sheboygan Falls Utilities	TAYLOR DR & HWY 23	334,640	499,535	2
<b>Total</b>		<b>574,243</b>	<b>835,712</b>	3

### Other Operating Revenues (Water)

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

Description (a)	Amount (b)	
<b>Public Fire Protection Service (463)</b>		1
Amount billed (usually per rate schedule F-1 or Fd-1)	948,727	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
<b>Total Public Fire Protection Service (463)</b>	<b>948,727</b>	5
<b>Forfeited Discounts (470)</b>		6
Customer late payment charges	112,599	7
<b>Total Forfeited Discounts (470)</b>	<b>112,599</b>	8
<b>Rents from Water Property (472)</b>		9
Rent of tower for cellular antennas	30,367	10
<b>Total Rents from Water Property (472)</b>	<b>30,367</b>	11
<b>Interdepartmental Rents (473)</b>		12
None		13
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	14
<b>Other Water Revenues (474)</b>		15
Return on net investment in meters charged to sewer department	84,002 *	16
<b>Total Other Water Revenues (474)</b>	<b>84,002</b>	17

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## Other Operating Revenues (Water)

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

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

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

Acct 474 is revenue related to sewer only and sewer deduct charges, meter charges and tap charges.

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## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>					1
Operation Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)			0	0	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)			0	0	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)			0	0	7
Maintenance of Structures and Improvements (611)			0	0	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)		20,615	20,615	10,260	10 *
Maintenance of Wells and Springs (614)			0	0	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)			0	0	13
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>20,615</b>	<b>20,615</b>	<b>10,260</b>	<b>14</b>
<b>PUMPING EXPENSES</b>					15
Operation Supervision and Engineering (620)	45,029		45,029	40,371	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)		555,638	555,638	500,650	19
Pumping Labor and Expenses (624)			0	0	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)	4,032	64,476	68,508	115,484	22 *
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)	12,848		12,848	12,455	24
Maintenance of Structures and Improvements (631)	188,514	2,510	191,024	136,175	25 *
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)	1,670	65,780	67,450	777	27 *
<b>Total Pumping Expenses</b>	<b>252,093</b>	<b>688,404</b>	<b>940,497</b>	<b>805,912</b>	<b>28</b>
<b>WATER TREATMENT EXPENSES</b>					29
Operation Supervision and Engineering (640)	48,491		48,491	43,159	30
Chemicals (641)		520,300	520,300	370,578	31 *
Operation Labor and Expenses (642)	563,820	448,865	1,012,685	871,492	32 *
Miscellaneous Expenses (643)	7,201	16,337	23,538	30,191	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)	51,370	1,466	52,836	55,215	36
Maintenance of Water Treatment Equipment (652)	6,171	218,879	225,050	31,424	37 *
<b>Total Water Treatment Expenses</b>	<b>677,053</b>	<b>1,205,847</b>	<b>1,882,900</b>	<b>1,402,059</b>	<b>38</b>
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>					39
Operation Supervision and Engineering (660)	54,433		54,433	49,493	40

## Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Storage Facilities Expenses (661)	1,433	17,482	18,915	20,182	41
Transmission and Distribution Lines Expenses (662)	90,208	7,362	97,570	106,736	42
Meter Expenses (663)	30,453	2,564	33,017	42,420	43
Customer Installations Expenses (664)	27,329	678,680	706,009	145,057 *	44
Miscellaneous Expenses (665)	116,741	47,756	164,497	150,250	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)		2,197	2,197	0	47
Maintenance of Structures and Improvements (671)	84,614	25,000	109,614	86,859 *	48
Maintenance of Distribution Reservoirs and Standpipes (672)	122	1,332	1,454	957	49
Maintenance of Transmission and Distribution Mains (673)	247,916	183,487	431,403	430,518	50
Maintenance of Services (675)	1,828	345	2,173	1,724	51
Maintenance of Meters (676)	28,151	533	28,684	29,472	52
Maintenance of Hydrants (677)	10,529	42,926	53,455	24,227 *	53
Maintenance of Miscellaneous Plant (678)			0	0	54
<b>Total Transmission and Distribution Expenses</b>	<b>693,757</b>	<b>1,009,664</b>	<b>1,703,421</b>	<b>1,087,895</b>	<b>55</b>
<b>CUSTOMER ACCOUNTS EXPENSES</b>					
Supervision (901)	49,870		49,870	44,325	57
Meter Reading Expenses (902)	19,187	16,348	35,535	34,132	58
Customer Records and Collection Expenses (903)	110,471	95,739	206,210	182,127	59
Uncollectible Accounts (904)		1,748	1,748	3,229	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	0	62
<b>Total Customer Accounts Expenses</b>	<b>179,528</b>	<b>113,835</b>	<b>293,363</b>	<b>263,813</b>	<b>63</b>
<b>SALES EXPENSES</b>					
Sales Expenses (910)			0	0	65
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>					
Administrative and General Salaries (920)	416,230		416,230	386,181	68
Office Supplies and Expenses (921)		24,450	24,450	23,517	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		140,552	140,552	103,290 *	71
Property Insurance (924)		53,859	53,859	49,053	72
Injuries and Damages (925)		58,350	58,350	46,915 *	73
Employee Pensions and Benefits (926)		810,977	810,977	804,025	74
Regulatory Commission Expenses (928)		28,576	28,576	1,143 *	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)	3,174	30,202	33,376	52,872 *	77
Rents (931)			0	0	78
Maintenance of General Plant (932)		18,151	18,151	16,919	79
<b>Total Administrative and General Expenses</b>	<b>419,404</b>	<b>1,165,117</b>	<b>1,584,521</b>	<b>1,483,915</b>	<b>80</b>

## 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)	
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>2,221,835</b>	<b>4,203,482</b>	<b>6,425,317</b>	<b>5,053,854</b>	81

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## Water Operation & Maintenance Expenses

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

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

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

- Acct 613 - increase in 2023 for added additional flow meter to intake pipe.
  - Acct 626 - decrease in 2023 due to work on grounds development at pump site and pumping salaries at Park Avenue in prior year.
  - Acct 631 - increase in 2023 due to an increase in pumping structures maintenance by SWU staff at Park Avenue.
  - Acct 633 - increase in 2023 to maintenance for high lift discharge piping.
  - Acct 641 - increase in 2023 due to significant cost increase in treatment chemicals.
  - Acct 642 - increase in 2023 due to an increase in water treatment operating costs including a WTP filter study.
  - Acct 652 - increase in 2023 to water treatment equipment maintenance including filter #6 media rehabilitation, east and west basin repairs, UV battery backup.
  - Acct 664 - increase non-operating expense in 2023 for LSL replacement to be reimbursed in 2024 with DNR SDWLP funds.
  - Acct 671 - increase in 2023 due to large maintenance project in upper garage area.
  - Acct 677 - increase in 2023 due to an increase in hydrant maintenance and repairs.
  - Acct 923 - increase in 2023 due to an increase in IT administration and cybersecurity costs.
  - Acct 925 - increase in 2023 due to an increase in worker's comp and liability insurance fees.
  - Acct 928 - increase in 2023 due to costs associated with a rate case filed with the PSC.
  - Acct 930 - decrease in 2023 due to a decrease in general administrative costs.
-

### 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	1,032,426	1,061,884	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	34,686	32,633	2
<b>Net Property Tax Equivalent</b>	<b>997,740</b>	<b>1,029,251</b>	<b>3</b>
Social Security	156,026	144,765	4
PSC Remainder Assessment	9,369	9,456	5
Town of Sheboygan Property Tax	51	52	6
<b>Total Tax Expense</b>	<b>1,163,186</b>	<b>1,183,524</b>	<b>7</b>

### Water Property Tax Equivalent - Detail

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

**COUNTY: SHEBOYGAN(1)**

**SUMMARY OF TAX RATES**

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	3.866398
3. Local Tax Rate	mills	6.827336
4. School Tax Rate	mills	6.242951
5. Vocational School Tax Rate	mills	0.590493
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
<b>8. Total Tax Rate</b>	mills	<b>17.527178</b>
9. Less: State Credit	mills	1.398653
<b>11. Net Tax Rate</b>	mills	<b>16.128525</b>

**PROPERTY TAX EQUIVALENT CALCULATION**

<b>12. Local Tax Rate</b>	mills	<b>6.827336</b>
<b>13. Combined School Tax Rate</b>	mills	<b>6.833444</b>
<b>14. Other Tax Rate - Local</b>	mills	<b>0.000000</b>
<b>15. Total Local &amp; School Tax Rate</b>	mills	<b>13.660780</b>
<b>16. Total Tax Rate</b>	mills	<b>17.527178</b>
<b>17. Ratio of Local and School Tax to Total</b>	dec.	<b>0.779406</b>
<b>18. Total Tax Net of State Credit</b>	mills	<b>16.128525</b>
<b>19. Net Local and School Tax Rate</b>	mills	<b>12.570662</b>
20. Utility Plant, Jan 1	\$	88,203,542
21. Materials & Supplies	\$	249,572
<b>22. Subtotal</b>	\$	<b>88,453,114</b>
23. Less: Plant Outside Limits	\$	4,031,423
<b>24. Taxable Assets</b>	\$	<b>84,421,691</b>
25. Assessment Ratio	dec.	0.972851
<b>26. Assessed Value</b>	\$	<b>82,129,727</b>
<b>27. Net Local and School Tax Rate</b>	mills	<b>12.570662</b>
<b>28. Tax Equiv. Computed for Current Year</b>	\$	<b>1,032,426</b>

**PROPERTY TAX EQUIVALENT - TOTAL**

**PROPERTY TAX EQUIVALENT CALCULATION**

1. Utility Plant, Jan 1	\$	88,203,542
2. Materials & Supplies	\$	249,572
<b>3. Subtotal</b>	\$	<b>88,453,114</b>
4. Less: Plant Outside Limits	\$	4,031,423
<b>5. Taxable Assets</b>	\$	<b>84,421,691</b>
<b>6. Assessed Value</b>	\$	<b>82,129,727</b>
<b>7. Tax Equiv. Computed for Current Year</b>	\$	<b>1,032,426</b>
8. Tax Equivalent per 1994 PSC Report	\$	560,533
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
<b>10. Tax Equivalent for Current Year (see notes)</b>	\$	<b>1,032,426</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
<b>INTANGIBLE PLANT</b>						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	5
<b>SOURCE OF SUPPLY PLANT</b>						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	627,615				627,615	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
<b>Total Source of Supply Plant</b>	<b>627,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>627,615</b>	14
<b>PUMPING PLANT</b>						15
Land and Land Rights (320)	2,475				2,475	16
Structures and Improvements (321)	2,687,648	1,166			2,688,814	17
Other Power Production Equipment (323)	553,250				553,250	18
Electric Pumping Equipment (325)	2,526,073				2,526,073	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	653,951				653,951	21
<b>Total Pumping Plant</b>	<b>6,423,397</b>	<b>1,166</b>	<b>0</b>	<b>0</b>	<b>6,424,563</b>	22
<b>WATER TREATMENT PLANT</b>						23
Land and Land Rights (330)	13,330				13,330	24
Structures and Improvements (331)	5,067,448				5,067,448	25
Sand or Other Media Filtration Equipment (332)	6,249,505				6,249,505	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	1,688,611				1,688,611	28
<b>Total Water Treatment Plant</b>	<b>13,018,894</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,018,894</b>	29
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						30
Land and Land Rights (340)	359,433	20,456			379,889	31
Structures and Improvements (341)	828,736	21,937			850,673	32
Distribution Reservoirs and Standpipes (342)	6,672,505				6,672,505	33
Transmission and Distribution Mains (343)	32,130,454	1,131,076	7,210		33,254,320 *	34
Services (345)	0				0	35
Meters (346)	4,696,424	191,041	34,030		4,853,435 *	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)	2,474,932	56,752	8,420		2,523,264 *	37	
Other Transmission and Distribution Plant (349)	0				0	38	
<b>Total Transmission and Distribution Plant</b>	<b>47,162,484</b>	<b>1,421,262</b>	<b>49,660</b>	<b>0</b>	<b>48,534,086</b>	39	
<b>GENERAL PLANT</b>							40
Land and Land Rights (389)	0				0	41	
Structures and Improvements (390)	588,199	15,150			603,349	42	
Office Furniture and Equipment (391)	81,485	9,906	122		91,269	43	
Computer Equipment (391.1)	207,095	24,034	23,590		207,539	44	
Transportation Equipment (392)	561,109	30,393	38,890		552,612	45	
Stores Equipment (393)	0				0	46	
Tools, Shop and Garage Equipment (394)	270,539	4,392	15,048		259,883	47	
Laboratory Equipment (395)	31,709				31,709	48	
Power Operated Equipment (396)	454,882				454,882	49	
Communication Equipment (397)	60,372				60,372	50	
SCADA Equipment (397.1)	638,951				638,951	51	
Miscellaneous Equipment (398)	0				0	52	
<b>Total General Plant</b>	<b>2,894,341</b>	<b>83,875</b>	<b>77,650</b>	<b>0</b>	<b>2,900,566</b>	53	
<b>Total utility plant in service directly assignable</b>	<b>70,126,731</b>	<b>1,506,303</b>	<b>127,310</b>	<b>0</b>	<b>71,505,724</b>	54	
Common Utility Plant Allocated to Water Department	0				0	55	
<b>TOTAL UTILITY PLANT IN SERVICE</b>	<b>70,126,731</b>	<b>1,506,303</b>	<b>127,310</b>	<b>0</b>	<b>71,505,724</b>	56	

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

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

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

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

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

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

Acct 348 - additions include hydrant replacement at several locations in the City of Sheboygan.

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

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

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

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

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

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

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
<b>SOURCE OF SUPPLY PLANT</b>									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	485,905	1.70%	10,669					496,574	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
<b>Total Source of Supply Plant</b>	<b>485,905</b>		<b>10,669</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>496,574</b>	8
<b>PUMPING PLANT</b>									9
Structures and Improvements (321)	1,179,722	3.20%	86,024					1,265,746	10
Other Power Production Equipment (323)	226,231	4.40%	24,343					250,574	11
Electric Pumping Equipment (325)	1,948,117	4.40%	110,048					2,058,165	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	653,951	4.40%						653,951	14
<b>Total Pumping Plant</b>	<b>4,008,021</b>		<b>220,415</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,228,436</b>	15
<b>WATER TREATMENT PLANT</b>									16
Structures and Improvements (331)	2,693,180	3.20%	162,158					2,855,338	17
Sand or Other Media Filtration Equipment (332)	3,057,528	3.30%	206,234					3,263,762	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	690,054	6.00%	101,317					791,371	20
<b>Total Water Treatment Plant</b>	<b>6,440,762</b>		<b>469,709</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,910,471</b>	21
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>									22
Structures and Improvements (341)	622,576	3.20%	26,871					649,447	23
Distribution Reservoirs and Standpipes (342)	1,972,919	1.90%	126,778					2,099,697	24
Transmission and Distribution Mains (343)	6,467,374	1.30%	407,391	7,210				6,867,555	25
Services (345)	0							0	26
Meters (346)	2,690,442	5.50%	262,621	34,030				2,919,033	27

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	736,654	2.20%	50,879	8,420				779,113	28
Other Transmission and Distribution Plant (349)	0							0	29
<b>Total Transmission and Distribution Plant</b>	<b>12,489,965</b>		<b>874,540</b>	<b>49,660</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,314,845</b>	30
<b>GENERAL PLANT</b>									31
Structures and Improvements (390)	373,977	2.90%	16,988					390,965	32
Office Furniture and Equipment (391)	33,492	5.80%	5,010	122				38,380	33
Computer Equipment (391.1)	189,403	26.70%	17,797	23,590				183,610	34
Transportation Equipment (392)	561,109	13.30%	30,393	38,890				552,612	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	233,916	5.80%	15,382	15,048				234,250	37
Laboratory Equipment (395)	23,624	5.80%	1,839					25,463	38
Power Operated Equipment (396)	283,798	7.50%	34,116					317,914	39
Communication Equipment (397)	60,372	15.00%						60,372	40
SCADA Equipment (397.1)	600,932	9.20%	38,019					638,951	41
Miscellaneous Equipment (398)	0							0	42
<b>Total General Plant</b>	<b>2,360,623</b>		<b>159,544</b>	<b>77,650</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,442,517</b>	43
<b>Total accum. prov. directly assignable</b>	<b>25,785,276</b>		<b>1,734,877</b>	<b>127,310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,392,843</b>	44
Common Utility Plant Allocated to Water Department	0							0	45
<b>TOTAL ACCUM, PROV, FOR DEPRECIATION</b>	<b>25,785,276</b>		<b>1,734,877</b>	<b>127,310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,392,843</b>	46

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
<b>SOURCE OF SUPPLY PLANT</b>									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>
<b>PUMPING PLANT</b>									9
Structures and Improvements (321)	0							0	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	0							0	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15</b>
<b>WATER TREATMENT PLANT</b>									16
Structures and Improvements (331)	52,601	3.20%	9,564					62,165	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)	88,988	6.00%	12,068					101,056	20
<b>Total Water Treatment Plant</b>	<b>235,809</b>		<b>21,632</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>257,441</b>	<b>21</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	0							0	24
Transmission and Distribution Mains (343)	1,551,919	1.30%	87,865					1,639,784	25
Services (345)	0							0	26
Meters (346)	0							0	27

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	254,383	2.00%	12,847					267,230	28
Other Transmission and Distribution Plant (349)	0							0	29
<b>Total Transmission and Distribution Plant</b>	<b>1,806,302</b>		<b>100,712</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,907,014</b>	30
<b>GENERAL PLANT</b>									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
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	43
<b>Total accum. prov. directly assignable</b>	<b>2,042,111</b>		<b>122,344</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,164,455</b>	44
Common Utility Plant Allocated to Water Department	0							0	45
<b>TOTAL ACCUM, PROV, FOR DEPRECIATION</b>	<b>2,042,111</b>		<b>122,344</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,164,455</b>	46

### Age of Water Mains

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

Pipe Size (a)	Feet of Main											Total (m)		
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)	2021-2030 (l)			
1.000					204								204	1
1.250		185	203										388	2
1.500				140	45								185	3
2.000		85											85	4
3.000		250											250	5
4.000	2,270	16,880	2,679	348	650	1,706				83	18		24,634	6
6.000	53,894	71,266	114,644	79,836	80,197	25,786	4,566	7,205	401	1,362	225		439,382	7
8.000	10,747	14,946	16,482	8,826	14,902	25,028	34,104	34,059	8,242	7,400	939		175,675	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	7,578		243,121	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	966		80,892	12
18.000	470					2,658							3,128	13
20.000		9,058		3,778				2,905	2,512	15,222			33,475	14
24.000						8,466		5,468	9,404	4,267			27,605	15
30.000			8,971		7,263	1,191			5,582				23,007	16
36.000							678						678	17
<b>Total</b>	<b>92,640</b>	<b>148,220</b>	<b>177,104</b>	<b>132,606</b>	<b>139,965</b>	<b>97,721</b>	<b>86,333</b>	<b>87,774</b>	<b>57,329</b>	<b>67,445</b>	<b>9,754</b>		<b>1,096,891</b>	18

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

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## Age of Water Mains

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- g If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- g If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- g Report all pipe larger than 12" diameter in the 12" category.

**Age of Water Mains (Page W-13)**

**General Footnote**

Water mains added during 2023 were financed by regular water revenues; new properties within city limits are assessed on street frontage at the rate stated in municipal code; properties outside city limits are assessed on street frontage at the rate stated in municipal code and deferred to the city for payment.

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### Sources of Water Supply - Statistics

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

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January		361,303		350,367			<b>350,367</b>	1
February		330,397		320,848			<b>320,848</b>	2
March		372,929		357,427			<b>357,427</b>	3
April		353,722		341,735			<b>341,735</b>	4
May		385,725		375,631			<b>375,631</b>	5
June		427,595		419,360			<b>419,360</b>	6
July		428,557		418,208			<b>418,208</b>	7
August		442,555		430,818			<b>430,818</b>	8
September		403,376		391,254			<b>391,254</b>	9
October		390,202		379,021			<b>379,021</b>	10
November		357,309		342,657			<b>342,657</b>	11
December		330,147		318,003			<b>318,003</b>	12
<b>TOTAL</b>	<b>0</b>	<b>4,583,817</b>	<b>0</b>	<b>4,445,329</b>	<b>0</b>	<b>0</b>	<b>4,445,329</b>	13

## Water Audit and Other Statistics

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

Description (a)	Value (b)	
<b>WATER AUDIT STATISTICS</b>		1
Finished Water pumped or purchased (000s)	4,445,329	2
Less: Gallons (000s) sold to wholesale customers (exported water)	574,243	3
<b>Subtotal: Net gallons (000s) entering distribution system</b>	<b>3,871,086</b>	<b>4</b>
Less: Gallons (000s) sold to retail customers (billed, metered)	3533026	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
<b>Gallons (000s) of Non-Revenue Water</b>	<b>338,060</b>	<b>8</b>
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	500	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	15,550	10
<b>Subtotal: Unbilled Authorized Consumption</b>	<b>16,050</b>	<b>11</b>
<b>Total Water Loss</b>	<b>322,010</b>	<b>12</b>
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	775	14
Gallons (000s) estimated due to data and billing errors	7355	15
Gallons (000s) estimated due to customer meter under-registration	1,548	16
<b>Subtotal Apparent Losses</b>	<b>9,678</b>	<b>17</b>
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	17,204	18
Gallons (000s) estimated due to unreported and background leakage	295,128	19
<b>Subtotal Real Losses (leakage)</b>	<b>312,332</b>	<b>20</b>
Non-Revenue Water as percentage of net water supplied	9%	21
Total Water Loss as percentage of net water supplied	8%	22
<b>OTHER STATISTICS</b>		<b>23</b>
Maximum gallons (000s) pumped by all methods in any one day during reporting year	15,876	24
Date of maximum	06/21/2023	25
Cause of maximum		26
Seasonal demand and usage increase		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	9,294	28
Date of minimum	01/01/2023	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	6,537,351	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	12	41
Number of service breaks repaired this year	17	42
Does the utility have an asset management plan?	Yes	43

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## Water Audit and Other Statistics

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- 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.

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## Sources of Water Supply - Well Information

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

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

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

### Pumping & Power Equipment

Identification (a)	Location (b)	DNR Well Id (c)	Pump				Pump Motor or Standby Engine					
			Primary Purpose (d)	Primary Destinatio n (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse- power (l)	
PLANT GENERATOR	72A PARK AVE		Standby	Treatment	1991	Other	9,000	1991	9000	Natural Gas	375	22
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 16 in diameter in the 36 in category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	1	204				204	1
Other Metal	Distribution	1 1/4	388				388	2
Other Metal	Distribution	1 1/2	185				185	3
Other Plastic	Distribution	2	85				85	4
Other Metal	Distribution	3	250				250	5
Other Metal	Distribution	4	24,537				24,537	6
PVC	Distribution	4	77				77	7
Other Metal	Distribution	6	441,117		2,237		438,880	8
PVC	Distribution	6	249	30			279	9
Other Metal	Distribution	8	169,893				169,893	10
PVC	Distribution	8	1,928	302			2,230	11
Other Metal	Distribution	10	38,515				38,515	12
PVC	Distribution	10	28				28	13
Other Metal	Distribution	12	216,775	351			217,126	14
PVC	Distribution	12	13,798	1,709			15,507	15
Other Metal	Distribution	14	5,639				5,639	16
Other Metal	Distribution	16	77,049	966			78,015	17
PVC	Distribution	16	44				44	18
Other Metal	Distribution	18	3,128				3,128	19
Concrete	Transmission	20	3,430				3,430	20
Other Metal	Distribution	20	29,069				29,069	21
Other Metal	Distribution	24	5,389				5,389	22
Other Metal	Transmission	24	22,216				22,216	23
Other Metal	Distribution	30	9,772				9,772	24
Other Metal	Transmission	30	12,605				12,605	25
Other Metal	Transmission	36	678				678	26
<b>Total Within Municipality</b>			<b>1,077,048</b>	<b>3,358</b>	<b>2,237</b>		<b>1,078,169</b>	27
Other Metal	Distribution	6	210				210	28
Other Metal	Distribution	8	3,552				3,552	29
Other Metal	Distribution	12	10,471				10,471	30
Other Metal	Distribution	16	2,833				2,833	31
PVC	Distribution	20	976				976	32
Other Metal	Transmission	30	680				680	33
<b>Total Outside Municipality</b>			<b>18,722</b>				<b>18,722</b>	34

## Water Mains

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

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)
			First of Year (d)	Added During Year (e)	Retired During Year (f)		
<b>Total Utility</b>			1,095,770	3,358	2,237	1,096,891	35

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## Water Mains

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

### Water Mains (Page W-21)

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

Water mains added during 2023 were financed by regular water revenues; new properties within city limits are assessed on street frontage at the rate stated in municipal code; properties outside city limits are assessed on street frontage at the rate stated in municipal code and deferred to the city for payment.

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### General Footnote

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

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### Utility-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
Ductile Iron, Lined (late 1960's to present)	0.500	8			5	13		1
Galvanized	0.500	477		18	(5)	454	18	2
Lead	0.500	45			6	51		3
Copper	0.500	529			68	597		4
Other Plastic	0.500	115			(115)	0		5
Unlined Cast Iron (pre-early 1950's)	0.500	12			2	14		6
PVC	0.500	5			1	6		7
Unknown - May Contain Lead	0.500	1,272		53	(67)	1,152	53	8
Galvanized	0.625	5				5		9
Lead	0.625	4,014		123	(48)	3,843	123	10
Copper	0.625	34			7	41		11
Other Plastic	0.625	87			(87)	0		12
Unlined Cast Iron (pre-early 1950's)	0.625				2	2		13
Unknown - May Contain Lead	0.625	24			(2)	22		14
Ductile Iron, Lined (late 1960's to present)	0.750	12			1	13		15
Galvanized	0.750	3				3		16
Lead	0.750	8			9	17		17
Copper	0.750	6,329			156	6,485		18
Other Plastic	0.750	53			57	110		19
Unlined Cast Iron (pre-early 1950's)	0.750	5			(1)	4		20
Unknown - May Contain Lead	0.750	972			(180)	792		21
Ductile Iron, Lined (late 1960's to present)	1.000	6			7	13		22
Copper	1.000	1,480	1		12	1,493		23
Other Plastic	1.000	100	193		172	465		24
Unlined Cast Iron (pre-early 1950's)	1.000	3				3		25
Unknown - May Contain Lead	1.000	136			(61)	75		26
Ductile Iron, Lined (late 1960's to present)	1.500	3			(1)	2		27
Copper	1.500				1	1		28
Other Plastic	1.500	102				102		29

### Utility-Owned Water Service Lines

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

Unlined Cast Iron (pre-early 1950's)	1.500		2	2	30			
Unknown - May Contain Lead	1.500	1		1	31			
Ductile Iron, Lined (late 1960's to present)	2.000	7	4	11	32			
Copper	2.000	1	1	2	33			
Other Plastic	2.000	3	1	4	34			
Unlined Cast Iron (pre-early 1950's)	2.000	2	1	3	35			
Unknown - Does Not Contain Lead	2.000	5		5	36			
Ductile Iron, Lined (late 1960's to present)	2.500	1		1	37			
Ductile Iron, Lined (late 1960's to present)	3.000	2	1	3	38			
Lined Cast Iron (mide-1950's to early 1970)	3.000	2		2	39			
PVC	3.000		3	3	40			
Ductile Iron, Lined (late 1960's to present)	4.000	14		14	41			
Unlined Cast Iron (pre-early 1950's)	4.000	23	(2)	21	42			
Unknown - Does Not Contain Lead	4.000	1		1	43			
Ductile Iron, Lined (late 1960's to present)	6.000	14	(1)	13	44			
Unlined Cast Iron (pre-early 1950's)	6.000	12	(1)	11	45			
PVC	6.000	3		3	46			
Unknown - Does Not Contain Lead	6.000	3	1	4	47			
Ductile Iron, Lined (late 1960's to present)	8.000	28	(5)	23	48			
Unlined Cast Iron (pre-early 1950's)	8.000	8	(2)	6	49			
PVC	8.000	3	(1)	2	50			
Ductile Iron, Lined (late 1960's to present)	10.000	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			
<b>Utility Total</b>		<b>15,978</b>	<b>194</b>	<b>194</b>	<b>(59)</b>	<b>15,919</b>	<b>194</b>	<b>54</b>

## 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 2023 from the water main to the curb stop were financed by Sheboygan Water Utility Lead Water Service Replacement Program using a combination of 50% grant up to \$6,000 and zero interest loans. The amount remaining after the grant may also be paid in full, or in part, by the property owner.

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

The Sheboygan Water Utility does not own any portion of water service lines. Utility staff are working to identify water service line material and diameter. Adjustments are the result of on-going research and updating utility records as materials and/or diameter are identified through various methods. Sheboygan Water Utility made progress in identification of materials in 2023, as well as more accurate reporting of materials by removing duplicate records, and duplicate counts where one lateral feeds several meters.

**General Footnote**

Water service laterals counted for this report were obtained using utility records, plumber's records, and electronic databases. Because the utility does not own any portion of the lateral, there are a number of them where the material and/or diameter are unknown at this time. As of the date of this report, unknown total 2,058. Sheboygan Water Utility continues to make progress in identifying lateral materials through various methods.

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

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

### Meters

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

#### Number of Utility-Owned Meters

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

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjust. Increase or Decrease (e)	End of Year (f)	Tested During Year (g)	Residential (h)	Commercial (i)	Industrial (j)	Public Authority (k)	Multifamily Residential (l)	Irrigation (m)	Wholesale (n)	Inter-Departmental (o)	Utility Use (p)	Additional Meters (q)	In Stock (r)	Total (s)	
3/4	19,037	624	1,178	38	18,521	1,218	17,079	904	53	16	105					47	317	<b>18,521</b>	1
1	404	10	7	(1)	406	7	54	238	25	29	37					11	12	<b>406</b>	2
1 1/2	241		0		241	48	5	79	14	25	79		1			7	31	<b>241</b>	3
2	232		0	2	234	53		73	31	37	55		2			9	27	<b>234</b>	4
3	66		5		61	12		17	9	10	18					3	4	<b>61</b>	5
4	23		2		21	17		3	8	2	1						7	<b>21</b>	6
6	8		0		8	8			7				1					<b>8</b>	7
8	5		0		5	5			3				2					<b>5</b>	8
10	2		0		2	2							2					<b>2</b>	9
<b>Total</b>	<b>20,018</b>	<b>634</b>	<b>1,192</b>	<b>39</b>	<b>19,499</b>	<b>1,370</b>	<b>17,138</b>	<b>1,314</b>	<b>150</b>	<b>119</b>	<b>295</b>		<b>8</b>			<b>77</b>	<b>398</b>	<b>19,499</b>	10

## Meters

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

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

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

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

Manually - inside the premises or remote register (# of meter: 26)

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 19075)

Advanced Metering Infrastructure (AMI) - fixed network

Other

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## Meters

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- 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.

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**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.

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

Sheboygan Water Utility is on a 20 year meter replacement schedule. Remaining meters are less than 20 years old and not scheduled for replacement.

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**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.

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## 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	2,033	16	14		2,035	2
<b>Total Fire Hydrants</b>	<b>2,080</b>	<b>16</b>	<b>14</b>	<b>0</b>	<b>2,082</b>	<b>3</b>
Flushing Hydrants	0				0	4

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

Number of Hydrants operated during year	745
Number of Distribution System Valves end of year	3,308
Number of Distribution Valves operated during Year	524

### List of All Station and Wholesale Meters

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

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	>= 24-inch	High lift (east)	Magnetic	11/08/2022	1
Station Meter	>= 24-inch	High lift (west)	Magnetic	11/08/2022	2
Station Meter	>= 24-inch	Low lift (east/west)	Magnetic	11/08/2022	3
Station Meter	>= 24-inch	Low lift (south)	Magnetic	11/08/2022	4
Wholesale Meter	6	Kohler south 3925 Washington	Turbine	04/13/2023	5
Wholesale Meter	8	Kohler east 3400 Union Ave	Turbine	10/24/2023	6
Wholesale Meter	8	Kohler west 3400 Union Ave	Turbine	10/24/2023	7
Wholesale Meter	10	Kohler north 3207 Erie Ave	Magnetic	11/14/2023	8
Wholesale Meter	10	Sheboygan Falls 927 N Taylor	Turbine	11/14/2023	9

## Water Conservation Programs

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

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

## Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Sheboygan (City) **	18,981	1
Sheboygan (Town)	9	2
<b>Total - Sheboygan County</b>	<b>18,990</b>	<b>3</b>
<b>Total - Customers Served</b>	<b>18,990</b>	<b>4</b>
<b>Total - Outside Muni Boundary</b>	<b>9</b>	<b>5</b>
<b>Total - Within Muni Boundary **</b>	<b>18,981</b>	<b>6</b>

\*\* = *Within municipal boundary*

### Privately-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Customer Owned Service Laterals Not in Use at End of Year (h)	Replaced During Year Using Financial Assistance from Utility (i)	
Ductile Iron, Lined (late 1960's to present)	0.500				11	11			1
Galvanized	0.500	674		21	(12)	641	21		2
Lead	0.500	364			21	385			3
Copper	0.500	518			79	597			4
Other Plastic	0.500	83			(83)	0			5
Unlined Cast Iron (pre-early 1950's)	0.500	18			(5)	13			6
Unknown - May Contain Lead	0.500	736		26	(108)	602	26		7
Ductile Iron, Lined (late 1960's to present)	0.625				2	2			8
Galvanized	0.625	2			1	3			9
Lead	0.625	4,211		146	(41)	4,024	146		10
Copper	0.625	26			17	43			11
Other Plastic	0.625	93			(93)	0			12
Unlined Cast Iron (pre-early 1950's)	0.625	5			(2)	3			13
Unknown - May Contain Lead	0.625	10			(2)	8			14
Ductile Iron, Lined (late 1960's to present)	0.750	12			1	13			15
Galvanized	0.750	30			10	40			16
Lead	0.750	317			19	336			17
Copper	0.750	6,408			164	6,572			18
Other Plastic	0.750	120			45	165			19
Unlined Cast Iron (pre-early 1950's)	0.750	5			(1)	4			20
Unknown - May Contain Lead	0.750	814			(206)	608			21
Ductile Iron, Lined (late 1960's to present)	1.000	6			7	13			22
Galvanized	1.000	1				1			23
Lead	1.000				7	7			24
Copper	1.000	1,031	1		5	1,037		1	25
Other Plastic	1.000	128	192		163	483		192	26
Unlined Cast Iron (pre-early 1950's)	1.000	2				2			27
Unknown - May Contain Lead	1.000	123			(57)	66			28
Ductile Iron, Lined (late 1960's to present)	1.500	3			2	5			29
Other Plastic	1.500	97			1	98			30
Unknown - May Contain Lead	1.500	1				1			31

### Privately-Owned Water Service Lines

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

Ductile Iron, Lined (late 1960's to present)	2.000	7		3	10			32	
Copper	2.000	1		1	2			33	
Other Plastic	2.000	3		1	4			34	
Unlined Cast Iron (pre-early 1950's)	2.000	2		1	3			35	
Unknown - Does Not Contain Lead	2.000	5		1	6			36	
Ductile Iron, Lined (late 1960's to present)	2.500	1			1			37	
Ductile Iron, Lined (late 1960's to present)	3.000	2		1	3			38	
Other Plastic	3.000			3	3			39	
Unlined Cast Iron (pre-early 1950's)	3.000	2			2			40	
Ductile Iron, Lined (late 1960's to present)	4.000	14			14			41	
Unlined Cast Iron (pre-early 1950's)	4.000	22		(1)	21			42	
Unknown - Does Not Contain Lead	4.000	1			1			43	
Ductile Iron, Lined (late 1960's to present)	6.000	14		(1)	13			44	
Unlined Cast Iron (pre-early 1950's)	6.000	12		(1)	11			45	
PVC	6.000	3		(1)	2			46	
Unknown - Does Not Contain Lead	6.000	3		1	4			47	
Ductile Iron, Lined (late 1960's to present)	8.000	24		(2)	22			48	
Unlined Cast Iron (pre-early 1950's)	8.000	8		(2)	6			49	
PVC	8.000	2			2			50	
Ductile Iron, Lined (late 1960's to present)	10.000	5		(4)	1			51	
Unlined Cast Iron (pre-early 1950's)	10.000	1		(1)	0			52	
PVC	10.000	3		(3)	0			53	
Unlined Cast Iron (pre-early 1950's)	12.000	4			4			54	
Unlined Cast Iron (pre-early 1950's)	30.000	1			1			55	
<b>Utility Total</b>		<b>15,978</b>	<b>193</b>	<b>193</b>	<b>(59)</b>	<b>15,919</b>	<b>193</b>	<b>193</b>	56

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## Privately-Owned Water Service Lines

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

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

#### General Footnote

The Sheboygan Water Utility does not own any portion of water service laterals in the City of Sheboygan. Property owners own the full length of water service laterals from the water main to the meter setting. Replacement of water service laterals that are not lead or galvanized are paid for by the property owner. Water service laterals that are lead or galvanized are funded by Sheboygan Water Utility Lead Water Service Lateral Replacement Program through a combination of 50% grant up to \$6,000 and zero interest loans. Sheboygan Water Utility applies annually to the DNR Safe Drinking Water Loan Program for grant and/or loan funds in varying amounts to help fund lead and galvanized lateral replacement.

Utility staff are working to identify water service lateral material and diameter. Since Sheboygan Water Utility does not own any portion of the water service lateral, identification is challenging and will take several years. Adjustments are the result of on-going research and updating utility records as materials and diameter are identified through various methods. Sheboygan Water Utility made progress in identification of materials in 2023, as well as more accurate reporting of materials by removing duplicate records, and duplicate counts where one lateral feeds several meters.

Water service laterals counted for this report were obtained using utility records, plumber's records, and electronic databases. Because the utility does not own any portion of the lateral, there are a number of them where the material and/or diameter are unknown at this time. As of the date of this report, unknown total 1,296.

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## 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.

	Description (a)	Amount (b)
<b>Disconnection Notices</b>		
1.	Total number of disconnection notices sent to residential customers for non-payment as of March 31	311
2.	Total number of disconnection notices sent to residential customers for non-payment as of June 30	365
3.	Total number of disconnection notices sent to residential customers for non-payment as of September 30	405
4.	Total number of disconnection notices sent to residential customers for non-payment as of December 31	16
<b>Disconnections</b>		
1.	Total number of residential disconnections of service performed for non-payment as of March 31	30
2.	Total number of residential disconnections of service performed for non-payment as of June 30	49
3.	Total number of residential disconnections of service performed for non-payment as of September 30	57
4.	Total number of residential disconnections of service performed for non-payment as of December 31	7
<b>Arrears (Customers)</b>		
1.	Total number of residential customers with arrears as of March 31	1,601
2.	Total number of residential customers with arrears as of June 30	1,248
3.	Total number of residential customers with arrears as of September 30	1,290
4.	Total number of residential customers with arrears as of December 31	1,491
<b>Arrears (Dollar Amounts)</b>		
1.	Total dollar amount of residential customer arrears as of March 31	73,027
2.	Total dollar amount of residential customer arrears as of June 30	65,850
3.	Total dollar amount of residential customer arrears as of September 30	73,854
4.	Total dollar amount of residential customer arrears as of December 31	66,084
<b>Tax Roll</b>		
1.	Total number of residential customers with arrears placed on the tax roll	1,136
2.	Total dollar amount of residential arrears placed on the tax roll	97,881
	<b>Footnotes</b>	<b>No</b>