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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: LISA M. GOTTSACKER, CPA

Title: Senior Utility Accountant

Mailing Address: 72 Park Avenue
Sheboygan, WI 53081

Phone: (920) 459-3804

Email Address: lgottsacker@sheboyganwater.org

Accounting firm or consultant preparing this report (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

Name and title of utility General Manager (or equivalent)

Name: JOE TRUEBLOOD, PE

Title: Superintendent

Mailing Address: 72 Park Avenue
Sheboygan, WI 53081

Phone: (920) 459-3805

Email Address: joetrueblood@sheboyganwater.org

Outside contractor responsible for utility operations (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

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

Name: GERALD R. VAN DE KREEKE

Title: President

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

Phone: (920) 458-4351

Email Address: gvandekreeke@vdks.com

Contact person for cybersecurity issues and events

Name: JOE TRUEBLOOD

Title: Superintendent

Mailing Address: 72 Park Avenue
Sheboygan, WI 53081

Phone: (920) 459-3805

Email Address: joetrueblood@sheboyganwater.org

Identification and Ownership - Contacts

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

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

Date of most recent audit report: 04/03/2025

Period covered by most recent audit: 12/31/2024

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

Name: JODI DOBSON, CPA

Title: Partner

Organization Name: Baker Tilly US, LLP

USPS Address: Ten Terrace Court, PO Box 7398

City State Zip Madison, WI 53707-7398

Telephone: (608) 240-2469

Email Address: jodi.dobson@bakertilly.com

Report Preparation

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

Review

Identification and Ownership - Contract Operations

Do you have any contracts?

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

YES

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

Identification and Ownership - Contract Operations

Do you have any contracts?

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

Identification and Ownership - Contract Operations (Page vi)

General Footnote

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

Workforce Diversity

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

Category (a)	Employee Count			
	Total (b)	Management (c)	Executive Leadership (d)	
Total Utility Employees	34.00	4.00	4.00	* 1
Women	7.00	2.00	0.00	2
Minorities	2.00	0.00	0.00	3
Veterans	3.00	1.00	0.00	4

Workforce Diversity

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

Workforce Diversity (Page xi)

General Footnote

Of the four employees in executive management, three are part time Board of Commissioner members. All other employees are full time.

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	11,691,482	10,423,636	2
``CdYfUj]b[`9I dYbgYg.			3
Operation and Maintenance Expense (401-402)	6,383,610	6,425,317	4
Depreciation Expense (403)	1,953,604	1,504,778	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,316,081	1,163,186	7
``HcHJ`CdYfUj]b[`9I dYbgYg	9,653,295	9,093,281	8
``BYhCdYfUj]b[`bWta Y	2,038,187	1,330,355	9
Income from Utility Plant Leased to Others (412-413)			10
``I H]ImiCdYfUj]b[`bWta Y	2,038,187	1,330,355	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	(1,233,213)	0	13
Income from Nonutility Operations (417)			14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	163,859	124,121	16
Miscellaneous Nonoperating Income (421)	293,487	5,102,123	17
``HcHJ`Ck Yf`bWta Y	(775,867)	5,226,244	18
``HcHJ`bWta Y	1,262,320	6,556,599	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	0	(25,088)	21
Other Income Deductions (426)	261,087	122,344	22
``HcHJ`A]gWf`UbYci g`bWta Y8 YXi Wf]cbg	261,087	97,256	23
``bWta Y6 YZfY`bhYfYgh7\ Uf[Yg	1,001,233	6,459,343	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	879,680	321,526	26
Amortization of Debt Discount and Expense (428)			27
Amortization of Premium on Debt--Cr. (429)	32,872	32,872	28
Interest on Debt to Municipality (430)	3,718	6,130	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)			31
``HcHJ`bhYfYgh7\ Uf[Yg	850,526	294,784	32
``BYh`bWta Y	150,707	6,164,559	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	60,188,759	54,050,319	35
Balance Transferred from Income (433)	150,707	6,164,559	36
Miscellaneous Credits to Surplus (434)			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
``HcHJ`I bUddfcd]UHX`9UfbYX`Gi fd`i g`9bX`cZMYU`fE% L	60,339,466	60,188,759	41

Income Statement Account Details

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

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

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

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	11,691,482		11,691,482	3
Total (Acct. 400)	11,691,482	0	11,691,482	4
Operation and Maintenance Expense (401-402)				5
Derived	6,383,610		6,383,610	6
Total (Acct. 401-402)	6,383,610	0	6,383,610	7
Depreciation Expense (403)				8
Derived	1,953,604		1,953,604	9
Total (Acct. 403)	1,953,604	0	1,953,604	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)				14
Derived	1,316,081		1,316,081	15
Total (Acct. 408)	1,316,081	0	1,316,081	16
TOTAL UTILITY OPERATING INCOME	2,038,187	0	2,038,187	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	(1,233,213)	0	(1,233,213)	20
Total (Acct. 415-416)	(1,233,213)	0	(1,233,213)	21
Interest and Dividend Income (419)				22
INTEREST AND DIVIDENDS	163,859		163,859	23
Total (Acct. 419)	163,859	0	163,859	24
Miscellaneous Nonoperating Income (421)				25
Contributed Plant - Water			0	26
Impact Fees - Water			0	27
Rebates and Grants		293,487	293,487	28
Total (Acct. 421)	0	293,487	293,487	29
TOTAL OTHER INCOME	(1,069,354)	293,487	(775,867)	30
MISCELLANEOUS INCOME DEDUCTIONS				31
Miscellaneous Amortization (425)				32
Regulatory Liability (253) Amortization	0		0	33
Total (Acct. 425)	0	0	0	34
Other Income Deductions (426)				35
Depreciation Expense on Contributed Plant - Water		261,087	261,087	36
Total (Acct. 426)	0	261,087	261,087	37
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	0	261,087	261,087	38
INTEREST CHARGES				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)	
Interest on Long-Term Debt (427)				40
Derived	879,680		879,680	41
Total (Acct. 427)	879,680	0	879,680	42
Amortization of Premium on Debt--Cr. (429)				43
Bonds	32,872		32,872	44
Total (Acct. 429)	32,872	0	32,872	45
Interest on Debt to Municipality (430)				46
Derived	3,718		3,718	47
Total (Acct. 430)	3,718	0	3,718	48
Other Interest Expense (431)				49
Derived	0		0	50
Total (Acct. 431)	0	0	0	51
TOTAL INTEREST CHARGES	850,526	0	850,526	52
NET INCOME	118,307	32,400	150,707	53
EARNED SURPLUS				54
Unappropriated Earned Surplus (Beginning of Year) (216)				55
Derived	44,575,112	15,613,647	60,188,759	56
Total (Acct. 216)	44,575,112	15,613,647	60,188,759	57
Balance Transferred from Income (433)				58
Derived	118,307	32,400	150,707	59
Total (Acct. 433)	118,307	32,400	150,707	60
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	44,693,419	15,646,047	60,339,466	61

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.

Income Statement Account Details (Page F-02)

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 explain fully.

Remaining American Rescue Plan Act (ARPA) funds in the amount of \$270,987 were spent in 2024 for construction work on the Raw Water Improvement Project. Total ARPA funds received for this project were \$9,550,000 and were initially recorded in the unearned revenue account and then recognized as contribution revenue as the funds were spent. \$22,500 was received from Focus on Energy.

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Revenues						1
Revenues (account 415)					0	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold					0	4
Payroll					0	5
Materials	1,233,213				1,233,213	6
Taxes					0	7
Total costs and expenses	1,233,213	0	0	0	1,233,213	8
Net Income (or loss)	(1,233,213)	0	0	0	(1,233,213)	9

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

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

General Footnote

Expenses paid to plumbing contractors for the replacement of lead water service laterals.

Revenues Subject to Wisconsin Remainder Assessment

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

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	11,691,482				11,691,482	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,864				1,864	5
Revenues subject to Wisconsin Remainder Assessment	11,689,618	0	0	0	11,689,618	6

Distribution of Total Payroll

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	2,397,897		2,397,897	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	142,178		142,178	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	2,540,075	0	2,540,075	20

Full-Time Employees (FTE)

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

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

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

Full-Time Employees (FTE)

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

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

General Footnote

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

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	126,835,092	120,563,373	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	31,746,093	29,557,298	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
BYhil H]mD'Ubh	95,088,999	91,006,075	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	0	0	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	574,394	612,360	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
HcHU' CA Yf DfcdYfmiUbX' bJ Ygfa Ybtg	574,394	612,360	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	0	0	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	8,429,609	8,584,304	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	1,970,675	1,755,127	23
Other Accounts Receivable (143)	905,227	773,159	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	271,099	269,500	26
Plant Materials and Operating Supplies (154)	248,690	231,559	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	28,143	32,411	31
Interest and Dividends Receivable (171)	0	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	2,388,326	2,648,031	34
HcHU' 7 i ffYbhUbX' 5 VWfi YX' 5 ggYfg	14,241,769	14,294,091	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	281,450	105,430	42
HcHU' 8 YZffYX' 8 YV]fg	281,450	105,430	43
HCH5 @5 GG9HG' 5 B8' CH< 9F' 896 #HG	110,186,612	106,017,956	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	3,181,819	3,181,819	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	60,339,466	60,188,759	5
“HcHJ” DfcdfjYUfm7 UdjHJ	63,521,285	63,370,578	6
LONG-TERM DEBT			7
Bonds (221)	41,361,694	33,448,209	8
Advances from Municipality (223)	72,871	94,450	9
Other Long-Term Debt (224)	0	0	10
“HcHJ” @cb[!HYfa 8 YVh	41,434,565	33,542,659	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	432,172	4,202,353	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	1,163,605	1,032,425	17
Interest Accrued (237)	171,052	129,533	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	1,738,733	1,618,098	20
“HcHJ” 7i ffYbhUbX’5 VWw! YX’ @UV] jHjYg	3,505,562	6,982,409	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	100,498	133,370	23
Customer Advances for Construction (252)	0	270,987	24
Other Deferred Credits (253)	763,384	900,395	25
“HcHJ” 8 YZffYX’7 fYX]Jg	863,882	1,304,752	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	861,318	817,558	31
“HcHJ” CdYfUj[b[’FYgYfj Yg	861,318	817,558	32
“HCH5 @@56 =@H9 G’5 B8 ’CH<9F ’7 F98 #HG	110,186,612	106,017,956	33

Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	120,563,373	0	0	0	2
	120,563,373	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	108,004,067				5
Utility Plant in Service - Contributed Plant (101.2)	17,994,053				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)	836,972				11
Total Utility Plant	126,835,092	0	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	29,320,551				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,425,542				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	31,746,093	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	95,088,999	0	0	0	27

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

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

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	27,392,843	0	0	0	27,392,843	1
Credits during year						2
Charged Depreciation Expense (403)	1,953,604				1,953,604	3
Depreciation Expense on Meters Charged to Sewer	202,907				202,907	4
Salvage	0				0	5
Depreciation Charged to Equipment Clearing	27,802				27,802	6
Total credits	2,184,313	0	0	0	2,184,313	7
Debits during year						8
Book Cost of Plant Retired	256,605				256,605	9
Cost of Removal	0				0	10
Total debits	256,605	0	0	0	256,605	11
Balance end of year (111.1)	29,320,551	0	0	0	29,320,551	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)	2,164,455	0	0	0	2,164,455	1
Credits during year						2
Charged Other Income Deductions (426)	261,087				261,087	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	261,087	0	0	0	261,087	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal	0				0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	2,425,542	0	0	0	2,425,542	11

Net Nonutility Property (Accts. 121 & 122)

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

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

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

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

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

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

General Footnote

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

Materials and Supplies

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	248,690	231,559	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Material and Supplies	248,690	231,559	9

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
None				1
				2
Total	0		0	3
Unamortized premium on debt (251)				
Bond Premium	32,872	426	100,498	5
Total	32,872		100,498	6

Capital Paid in by Municipality (Acct. 200)

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

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

Capital Paid in by Municipality (Acct. 200)

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

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

General Footnote

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

Bonds (Acct. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2013 WATER UTILITY REVENUE BONDS	04/03/2013	05/01/2033	2.00%	1,580,000	1
2015 SAFE DRINKING WATER LOAN	05/13/2015	05/01/2035	1.65%	1,803,423	2
2016 WATER UTILITY REVENUE BONDS	04/20/2016	04/20/2025	1.64%	215,000	3
2018 WATER UTILITY REVENUE BONDS	05/01/2018	05/01/2033	4.00%	2,755,000	4
2022 SAFE DRINKING WATER LOAN	06/22/2022	05/01/2052	2.15%	35,008,271	5
Total				41,361,694	6

Notes Payable & Miscellaneous Long-Term Debt

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					1
UNFUNDED PENSION	03/15/2008	03/15/2027	2.00%	72,871	2
Total for Account 223				72,871	3

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	1,032,425	1
Charged water department expense	1,316,081	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	30,719	5
Total accruals and other credits	1,346,800	6
County, state and local taxes	1,032,477	7
Social Security taxes	170,881	8
PSC Remainder Assessment	12,262	9
Gross Receipts Tax		10
Total payments and other debits	1,215,620	11
Balance end of year	1,163,605	12

Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
2013 WATER UTILITY REVENUE BOND	9,196	52,175	52,925	8,446	2
2015 SAFE DRINKING WATER LOAN \$3,122,030	5,368	30,573	30,981	4,960	3
2016 WATER UTILITY REVENUE BONDS \$2,115,000	1,264	5,035	5,672	627	4
2018 WATER UTILITY REVENUE BONDS \$4,705,000	18,606	102,304	104,638	16,272	5
2022 SAFE DRINKING WATER LOAN \$39,430,018	90,944	689,593	643,129	137,408	6
Subtotal Bonds (221)	125,378	879,680	837,345	167,713	7
Advances from Municipality (223)	0	0	0	0	8
UNFUNDED PENSION	4,155	3,718	4,534	3,339	9
Subtotal Advances from Municipality (223)	4,155	3,718	4,534	3,339	10
Other Long-Term Debt (224)	0	0	0	0	11
None				0	12
Subtotal Other Long-Term Debt (224)	0	0	0	0	13
Notes Payable (231)	0	0	0	0	14
None				0	15
Subtotal Notes Payable (231)	0	0	0	0	16
Customer Deposits (235)	0	0	0	0	17
None				0	18
Subtotal Customer Deposits (235)	0	0	0	0	19
Total	129,533	883,398	841,879	171,052	20

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Sinking Funds (125)	0	1
Bond Reserve Fund	574,394	2
Total (Acct. 125)	574,394	3
Cash and Working Funds (131)	0	4
Cash		5
Total (Acct. 131)	0	6
Temporary Cash Investments (136)	0	7
Temporary Cash Investments	8,429,609	8
Total (Acct. 136)	8,429,609	9
Customer Accounts Receivable (142)	0	10
Water	1,970,675	11
Total (Acct. 142)	1,970,675	12
Other Accounts Receivable (143)	0	13
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	905,227 *	15
Total (Acct. 143)	905,227	16
Receivables from Municipality (145)	0	17
Receivables for water main, laterals, and PFP	271,099 *	18
Total (Acct. 145)	271,099	19
Prepayments (165)	0	20
Prepayments	28,143	21
Total (Acct. 165)	28,143	22
Miscellaneous Current and Accrued Assets (174)	0	23
Deferred Outflow - OPEB	510,023	24
Deferred Outflow - Pension	1,878,303	25
Total (Acct. 174)	2,388,326	26
Miscellaneous Deferred Debits (186)	0	27
Cumulative Effect - GASB 68	281,450	28
Total (Acct. 186)	281,450	29
Accounts Payable (232)	0	30
Accounts Payable	432,172	31
Total (Acct. 232)	432,172	32

Balance Sheet Detail - Other Accounts

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

Miscellaneous Current and Accrued Liabilities (242)	0	33
Accrued Payroll	151,873	34
Deferred Inflow - OPEB	205,681	35
Deferred Inflow - Pension	1,381,179	36
Total (Acct. 242)	1,738,733	37
Other Deferred Credits (253)	0	38
Regulatory Liability	0	39
Cumulative Effect - GASB 75	110,941	40
Net OPEB Liability	439,622	41
Net Pension Liability	212,821	42
Total (Acct. 253)	763,384	43
Miscellaneous Operating Reserves (265)	0	44
Accrued Vacation & Sick Leave	861,318	45
Total (Acct. 265)	861,318	46

Balance Sheet Detail - Other Accounts

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

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

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

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

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

Return on Rate Base Computation

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

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	89,754,895				89,754,895	2
Materials and Supplies	240,124				240,124	3
Less Average						4
Reserve for Depreciation (111.1)	28,356,697				28,356,697	5
Customer Advances for Construction					0	6
Regulatory Liability	0				0	7
Average Net Rate Base	61,638,322	0	0	0	61,638,322	8
Net Operating Income	2,038,187				2,038,187	9
Net Operating Income as a percent of Average Net Rate Base	3.31%	N/A	N/A	N/A	3.31%	10

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

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

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

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.

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions
NONE

2. Leaseholder changes
NONE

3. Extensions of service
NONE

4. Estimated changes in revenues due to rate changes

A two phase rate increase was approved by the Public Service Commission of Wisconsin to provide for a phase I rate of return of 3.8% effective April 1, 2024, and total rate of return at phase II of 6% effective April 1, 2025. Since the last rate increase, operating revenues have decreased, while the Utility has experienced significant increasing operating costs and has continued to invest in system replacements and improvements, including the historic Raw Water Improvement Project, replacing one of the original intake pipes in Lake Michigan.

5. Obligations incurred or assumed, excluding commercial paper

Sheboygan Water Utility submitted an application to the WDNR Safe Drinking Water Loan Program on June 21, 2023, to provide \$3,092,987 in principal forgiveness and loans to property owners for lead service line replacement in the City of Sheboygan and completed in 2023, 2024, and 2025 in disadvantaged census tracts. Closing of the SDWLP Financial Assistance Agreement is scheduled for January 29, 2025. Sheboygan Water Utility submitted a WDNR Safe Drinking Water Loan Program application on June 30, 2024 for funding replacement of filters 7, 8, and 9, along with filter building roof beam reconstruction in the amount of \$5,000,000. And finally, Sheboygan Water Utility submitted an application to the WDNR Safe Drinking Water Loan Program on June 28, 2024, to provide \$4,965,000 in principal forgiveness and loans to property owners for lead service line replacement in the City of Sheboygan completed in 2025 in disadvantaged census tracts.

6. Formal proceedings with the Public Service Commission
None

7. Any additional matters
None

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	11,445,924	10,196,668	2
Total Sales of Water	11,445,924	10,196,668	3
Other Operating Revenues			4
Forfeited Discounts (470)	143,737	112,599	5
Rents from Water Property (472)	31,278	30,367	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	70,543	84,002	8
Total Other Operating Revenues	245,558	226,968	9
Total Operating Revenues	11,691,482	10,423,636	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	3,530	20,615	12
Pumping Expenses (620-633)	1,017,902	940,497	13
Water Treatment Expenses (640-652)	1,979,602	1,882,900	14
Transmission and Distribution Expenses (660-678)	1,381,967	1,703,421	15
Customer Accounts Expenses (901-906)	345,361	293,363	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,655,248	1,584,521	18
Total Operation and Maintenance Expenses	6,383,610	6,425,317	19
Other Operating Expenses			20
Depreciation Expense (403)	1,953,604	1,504,778	21
Amortization Expense (404-407)			22
Taxes (408)	1,316,081	1,163,186	23
Total Other Operating Expenses	3,269,685	2,667,964	24
Total Operating Expenses	9,653,295	9,093,281	25
NET OPERATING INCOME	2,038,187	1,330,355	26

Water Operating Revenues - Sales of Water

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

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	0	0	0	8
Metered Sales to General Customers (461)				9
Residential (461.1)	17,128	707,424	2,980,132	10
Commercial (461.2)	1,302	228,929	724,804	11
Industrial (461.3)	152	2,241,005	5,029,200	12
Public Authority (461.4)	119	48,600	145,688	13
Multifamily Residential (461.5)	298	124,814	381,050	14
Irrigation (461.6)				15
Total Metered Sales to General Customers (461)	18,999	3,350,772	9,260,874	16
Private Fire Protection Service (462)	299		131,728	17
Public Fire Protection Service (463)	19,150		938,587	18
Other Water Sales (465)				19
Sales for Resale (466)	8	562,638	1,114,735	20
Interdepartmental Sales (467)				21
Total Sales of Water	38,456	3,913,410	11,445,924	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	220,005	412,514	1
Sheboygan Falls Utilities	TAYLOR DR & HWY 23	342,633	702,221	2
Total		562,638	1,114,735	3

Other Operating Revenues (Water)

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

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	813,814	2
Wholesale fire protection billed	124,773	3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	938,587	5
Forfeited Discounts (470)		6
Customer late payment charges	143,737	7
Total Forfeited Discounts (470)	143,737	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	31,278	10
Total Rents from Water Property (472)	31,278	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	70,543	16
Total Other Water Revenues (474)	70,543	17

Other Operating Revenues (Water)

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

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

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

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

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)			0	0	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)			0	0	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)			0	0	7
Maintenance of Structures and Improvements (611)			0	0	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)		3,530	3,530	20,615	* 10
Maintenance of Wells and Springs (614)			0	0	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)			0	0	13
Total Source of Supply Expenses	0	3,530	3,530	20,615	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)	46,911		46,911	45,029	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)		527,569	527,569	555,638	19
Pumping Labor and Expenses (624)			0	0	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)	2,999	68,892	71,891	68,508	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)	13,974		13,974	12,848	24
Maintenance of Structures and Improvements (631)	194,397	55,833	250,230	191,024	* 25
Maintenance of Power Production Equipment (632)			0	0	26
Maintenance of Pumping Equipment (633)	1,532	105,795	107,327	67,450	* 27
Total Pumping Expenses	259,813	758,089	1,017,902	940,497	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)	63,986		63,986	48,491	* 30
Chemicals (641)		460,600	460,600	520,300	31
Operation Labor and Expenses (642)	583,883	334,272	918,155	1,012,685	32
Miscellaneous Expenses (643)	7,337	100,669	108,006	23,538	* 33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)	54,149	1,991	56,140	52,836	36
Maintenance of Water Treatment Equipment (652)	1,131	371,584	372,715	225,050	* 37
Total Water Treatment Expenses	710,486	1,269,116	1,979,602	1,882,900	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)	66,969		66,969	54,433	* 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)	3,318	17,412	20,730	18,915	41
Transmission and Distribution Lines Expenses (662)	101,377	39,868	141,245	97,570 *	42
Meter Expenses (663)	43,108	3,219	46,327	33,017 *	43
Customer Installations Expenses (664)	33,210	150,478	183,688	706,009 *	44
Miscellaneous Expenses (665)	147,855	105,693	253,548	164,497 *	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)		3,799	3,799	2,197	47
Maintenance of Structures and Improvements (671)	70,783	26,619	97,402	109,614	48
Maintenance of Distribution Reservoirs and Standpipes (672)	42	56,146	56,188	1,454 *	49
Maintenance of Transmission and Distribution Mains (673)	231,054	180,312	411,366	431,403	50
Maintenance of Services (675)	723	3,571	4,294	2,173	51
Maintenance of Meters (676)	31,773	3,039	34,812	28,684	52
Maintenance of Hydrants (677)	7,766	53,833	61,599	53,455	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	737,978	643,989	1,381,967	1,703,421	55
CUSTOMER ACCOUNTS EXPENSES					
Supervision (901)	63,740		63,740	49,870 *	57
Meter Reading Expenses (902)	18,885	16,770	35,655	35,535	58
Customer Records and Collection Expenses (903)	142,170	101,706	243,876	206,210 *	59
Uncollectible Accounts (904)		1,864	1,864	1,748	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)		226	226	0	62
Total Customer Accounts Expenses	224,795	120,566	345,361	293,363	63
SALES EXPENSES					
Sales Expenses (910)			0	0	65
Total Sales Expenses	0	0	0	0	66
ADMINISTRATIVE AND GENERAL EXPENSES					
Administrative and General Salaries (920)	460,441		460,441	416,230	68
Office Supplies and Expenses (921)		26,475	26,475	24,450	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		145,961	145,961	140,552	71
Property Insurance (924)		68,841	68,841	53,859 *	72
Injuries and Damages (925)		88,473	88,473	58,350 *	73
Employee Pensions and Benefits (926)		775,412	775,412	810,977	74
Regulatory Commission Expenses (928)		4,622	4,622	28,576 *	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)	4,384	27,656	32,040	33,376	77
Rents (931)			0	0	78
Maintenance of General Plant (932)		52,983	52,983	18,151 *	79
Total Administrative and General Expenses	464,825	1,190,423	1,655,248	1,584,521	80

Water Operation & Maintenance Expenses

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

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
TOTAL OPERATION AND MAINTENANCE EXPENSES	2,397,897	3,985,713	6,383,610	6,425,317	81

Water Operation & Maintenance Expenses

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

Water Operation & Maintenance Expenses (Page W-05)

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

- Acct 613 - decrease in 2024 due to increased expense in 2023 for added additional flow meter to intake pipe.
 - Acct 631 - increase in 2024 due to high lift vault piping maintenance.
 - Acct 633 - increase in 2024 due to maintenance of sludge pump at Park Ave.
 - Acct 640 - increase in 2024 due to new GASB for recording compensated absences.
 - Acct 643 - increase in 2024 due to evaluation of filter rehabilitation and underdrain comparison.
 - Acct 652 - increase in 2024 due to filter #3 and #4 IMS cap conversion and media replacement.
 - Acct 660 - increase in 2024 due to new GASB for recording compensated absences.
 - Acct 662 - increase in 2024 due to replacement of remote read hardware and software.
 - Acct 663 - increase in 2024 due to an increase in meters maintenance.
 - Acct 664 - decrease in 2024 due to non-operating expense for LSL replacement reclassified to another non-operating account.
 - Acct 665 - increase in 2024 due to equipment lease expense, new employee uniforms, and purchase of licenses for work order software.
 - Acct 672 - increase in 2024 due to Erie Avenue tank washing and maintenance.
 - Acct 901 - increase in 2024 due to new GASB for recording compensated absences.
 - Acct 903 - increase in 2024 due to addition of third party billing, and an increase in credit card fees.
 - Acct 924 - increase in 2024 due to an increase in liability insurance premiums and addition of cyber coverage.
 - Acct 925 - increase in 2024 due to an increase in worker's comp and liability insurance fees.
 - Acct 928 - decrease in 2024 due to increased costs in 2023 associated with a rate case filed with the PSC.
 - Acct 932 - increase in 2024 due to an increase in maintenance and grounds surrounding office building.
-

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	1,163,605	1,032,426	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	30,719	34,686	2
Net Property Tax Equivalent	1,132,886	997,740	3
Social Security	170,881	156,026	4
PSC Remainder Assessment	12,262	9,369	5
Town of Sheboygan Property Tax	52	51	6
Total Tax Expense	1,316,081	1,163,186	7

Water Property Tax Equivalent - Detail

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

COUNTY: SHEBOYGAN(1)

SUMMARY OF TAX RATES			PROPERTY TAX EQUIVALENT CALCULATION		
1. State Tax Rate	mills	0.000000	12. Local Tax Rate	mills	6.622345
2. County Tax Rate	mills	3.546374	13. Combined School Tax Rate	mills	6.109484
3. Local Tax Rate	mills	6.622345	14. Other Tax Rate - Local	mills	0.000000
4. School Tax Rate	mills	5.549280	15. Total Local & School Tax Rate	mills	12.731829
5. Vocational School Tax Rate	mills	0.560204	16. Total Tax Rate	mills	16.278203
6. Other Tax Rate - Local	mills	0.000000	17. Ratio of Local and School Tax to Total	dec.	0.782140
7. Other Tax Rate - Non-Local	mills	0.000000	18. Total Tax Net of State Credit	mills	15.019564
8. Total Tax Rate	mills	16.278203	19. Net Local and School Tax Rate	mills	11.747397
9. Less: State Credit	mills	1.258639	20. Utility Plant, Jan 1	\$	120,563,373
11. Net Tax Rate	mills	15.019564	21. Materials & Supplies	\$	231,559
			22. Subtotal	\$	120,794,932
			23. Less: Plant Outside Limits	\$	18,942,459
			24. Taxable Assets	\$	101,852,473
			25. Assessment Ratio	dec.	0.972506
			26. Assessed Value	\$	99,052,141
			27. Net Local and School Tax Rate	mills	11.747397
			28. Tax Equiv. Computed for Current Year	\$	1,163,605

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION	
1. Utility Plant, Jan 1	\$ 120,563,373
2. Materials & Supplies	\$ 231,559
3. Subtotal	\$ 120,794,932
4. Less: Plant Outside Limits	\$ 18,942,459
5. Taxable Assets	\$ 101,852,473
6. Assessed Value	\$ 99,052,141
7. Tax Equiv. Computed for Current Year	\$ 1,163,605
8. Tax Equivalent per 1994 PSC Report	\$ 560,533
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$
10. Tax Equivalent for Current Year (see notes)	\$ 1,163,605

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0	5,607,891			5,607,891	* 8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	627,615	19,220,964			19,848,579	* 10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	627,615	24,828,855	0	0	25,456,470	14
PUMPING PLANT						15
Land and Land Rights (320)	2,475				2,475	16
Structures and Improvements (321)	2,688,814	5,941,947			8,630,761	* 17
Other Power Production Equipment (323)	553,250	382,342			935,592	* 18
Electric Pumping Equipment (325)	2,526,073	3,642,307			6,168,380	* 19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	653,951				653,951	21
Total Pumping Plant	6,424,563	9,966,596	0	0	16,391,159	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	13,330				13,330	24
Structures and Improvements (331)	5,067,448				5,067,448	25
Sand or Other Media Filtration Equipment (332)	6,249,505		79,280		6,170,225	* 26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	1,688,611	831,543			2,520,154	* 28
Total Water Treatment Plant	13,018,894	831,543	79,280	0	13,771,157	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	379,889				379,889	31
Structures and Improvements (341)	850,673				850,673	32
Distribution Reservoirs and Standpipes (342)	6,672,505				6,672,505	33
Transmission and Distribution Mains (343)	33,254,320	144,677	10,790		33,388,207	* 34
Services (345)	0				0	35
Meters (346)	4,853,435	358,211	110,810		5,100,836	* 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)	2,523,264	20,903	1,090		2,543,077	37	
Other Transmission and Distribution Plant (349)	0				0	38	
Total Transmission and Distribution Plant	48,534,086	523,791	122,690	0	48,935,187	39	
GENERAL PLANT							40
Land and Land Rights (389)	0				0	41	
Structures and Improvements (390)	603,349				603,349	42	
Office Furniture and Equipment (391)	91,269	6,483	9,141		88,611	43	
Computer Equipment (391.1)	207,539	6,518			214,057	44	
Transportation Equipment (392)	552,612	91,746	18,597		625,761 *	45	
Stores Equipment (393)	0				0	46	
Tools, Shop and Garage Equipment (394)	259,883	39,105	13,460		285,528	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	460,311	13,437		1,085,825 *	51	
Miscellaneous Equipment (398)	0				0	52	
Total General Plant	2,900,566	604,163	54,635	0	3,450,094	53	
Total utility plant in service directly assignable	71,505,724	36,754,948	256,605	0	108,004,067	54	
Common Utility Plant Allocated to Water Department	0				0	55	
TOTAL UTILITY PLANT IN SERVICE	71,505,724	36,754,948	256,605	0	108,004,067	56	

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

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

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

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

- Acct 311 - additions to raw water structures.
- Acct 313 - additions to raw water lake intakes.
- Acct 321 - additions to raw water plant structures.
- Acct 323 - additions to raw water power production equipment.
- Acct 325 - additions to raw water electric pumping equipment.
- Acct 334 - additions to raw water treatment equipment.
- 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 392 - additions include the purchase of vehicles for construction maintenance and plant.
- Acct 397 - additions to raw water SCADA.

General Footnote

In 2024 Sheboygan Water Utility capitalized the monumental Raw Water Improvement Project, which included a new 6500 foot intake pipe, on shore well, pump station, generators, and instrumentation. This project included infrastructure in various asset categories, which included contributed assets funded by grants.

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

- Acct 332 - retirements include water filtration valves and actuators.
- Acct 346 - retirements include meters and meter reading equipment.

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0	1,792,880			1,792,880 *	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0	6,926,559			6,926,559 *	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	8,719,439	0	0	8,719,439	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0	2,362,429			2,362,429 *	17
Other Power Production Equipment (323)	0	9,357			9,357	18
Electric Pumping Equipment (325)	0	275,884			275,884 *	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	2,647,670	0	0	2,647,670	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	298,865				298,865	25
Sand or Other Media Filtration Equipment (332)	94,222				94,222	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	201,135	219,956			421,091 *	28
Total Water Treatment Plant	594,222	219,956	0	0	814,178	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	0				0	33
Transmission and Distribution Mains (343)	5,404,183				5,404,183	34
Services (345)	0				0	35
Meters (346)	0				0	36

Water Utility Plant in Service - Plant Financed by Contributions

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	397,536				397,536	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	5,801,719	0	0	0	5,801,719	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0	11,047			11,047	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	0	11,047	0	0	11,047	53
Total utility plant in service directly assignable	6,395,941	11,598,112	0	0	17,994,053	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	6,395,941	11,598,112	0	0	17,994,053	56

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](#)

Water Utility Plant in Service - Plant Financed by Contributions (Page W-09)

5 XXJhcbg Zf'cbYcf'a cfYUWbi brg'YI WYX") \$B\$\$zd'YUgYI d'Ujb""ZUdd'JWUV'YZdfcj JXYVcbgifi Wjcb'Ui h cfJnUjcb'UbX'DG7'XcW_Yh number.

- Acct 311 - additions to raw water structures.
- Acct 313 - additions to raw water lake intakes.
- Acct 321 - additions to raw water plant structures.
- Acct 325 - additions to raw water electric pumping equipment.
- Acct 334 - additions to raw water treatment equipment.

General Footnote

In 2024 Sheboygan Water Utility capitalized the monumental Raw Water Improvement Project, which included a new 6500 foot intake pipe, on shore well, pump station, generators, and instrumentation. This project included infrastructure in various asset categories, which included contributed assets funded by grants. Grants were recognized as follows:

Grant Revenue Recognized		
6/30/2022	2,032,137.94	ARPA
9/26/2022	915,049.31	ARPA
11/28/2022	1,599,977.28	ARPA
2/14/2023	1,655,831.04	ARPA
3/13/2023	3,080.43	ARPA
7/14/2023	1,833,615.09	ARPA
10/16/2023	2,000,000.00	EPA
12/28/2023	1,268,507.64	ARPA
9/30/2024	64,532.71	ARPA
10/31/2024	225,380.54	ARPA
	11,598,111.98	

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0	3.20%	89,726					89,726	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	496,574	1.70%	174,048					670,622	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	496,574		263,774	0	0	0	0	760,348	8
PUMPING PLANT									9
Structures and Improvements (321)	1,265,746	3.20%	181,113					1,446,859	10
Other Power Production Equipment (323)	250,574	4.40%	32,755					283,329	11
Electric Pumping Equipment (325)	2,058,165	4.40%	121,481					2,179,646	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	653,951	4.40%						653,951	14
Total Pumping Plant	4,228,436		335,349	0	0	0	0	4,563,785	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	2,855,338	3.20%	162,158					3,017,496	17
Sand or Other Media Filtration Equipment (332)	3,263,762	3.30%	204,926	79,280				3,389,408	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	791,371	6.00%	126,263					917,634	20
Total Water Treatment Plant	6,910,471		493,347	79,280	0	0	0	7,324,538	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	649,447	3.20%	27,222					676,669	23
Distribution Reservoirs and Standpipes (342)	2,099,697	1.90%	126,778					2,226,475	24
Transmission and Distribution Mains (343)	6,867,555	1.30%	415,566	10,790				7,272,331	25
Services (345)	0							0	26
Meters (346)	2,919,033	5.50%	273,743	110,810				3,081,966	27

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	779,113	2.20%	51,628	1,090				829,651	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	13,314,845		894,937	122,690	0	0	0	14,087,092	30
GENERAL PLANT									31
Structures and Improvements (390)	390,965	2.90%	17,207					408,172	32
Office Furniture and Equipment (391)	38,380	5.80%	5,217	9,141				34,456	33
Computer Equipment (391.1)	183,610	26.70%	14,666					198,276	34
Transportation Equipment (392)	552,612	13.30%	78,362	18,597				612,377	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	234,250	5.80%	15,817	13,460				236,607	37
Laboratory Equipment (395)	25,463	5.80%	1,839					27,302	38
Power Operated Equipment (396)	317,914	7.50%	34,116					352,030	39
Communication Equipment (397)	60,372	15.00%						60,372	40
SCADA Equipment (397.1)	638,951	9.20%	29,684	13,437				655,198	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	2,442,517		196,908	54,635	0	0	0	2,584,790	43
Total accum. prov. directly assignable	27,392,843		2,184,315	256,605	0	0	0	29,320,553	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	27,392,843		2,184,315	256,605	0	0	0	29,320,553	46

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

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

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality (Page W-10)

General Footnote

In 2024 Sheboygan Water Utility capitalized the monumental Raw Water Improvement Project, which included a new 6500 foot intake pipe, on shore well, pump station, generators, and instrumentation. This project included infrastructure in various asset categories, which included contributed assets funded by grants.

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0	3.20%	28,686					28,686	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0	1.70%	58,876					58,876	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	0		87,562	0	0	0	0	87,562	8
PUMPING PLANT									9
Structures and Improvements (321)	0	3.20%	37,799					37,799	10
Other Power Production Equipment (323)	0	4.40%	206					206	11
Electric Pumping Equipment (325)	0	4.40%	6,069					6,069	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	0		44,074	0	0	0	0	44,074	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	62,165	3.20%	9,564					71,729	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)	101,056	6.00%	18,667					119,723	20
Total Water Treatment Plant	257,441		28,231	0	0	0	0	285,672	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	0							0	24
Transmission and Distribution Mains (343)	1,639,784	1.30%	87,865					1,727,649	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)	267,230	2.00%	12,847					280,077	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	1,907,014		100,712	0	0	0	0	2,007,726	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	0							0	33
Computer Equipment (391.1)	0							0	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	0							0	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	0	9.20%	508					508	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	0		508	0	0	0	0	508	43
Total accum. prov. directly assignable	2,164,455		261,087	0	0	0	0	2,425,542	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	2,164,455		261,087	0	0	0	0	2,425,542	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

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

General Footnote

In 2024 Sheboygan Water Utility capitalized the monumental Raw Water Improvement Project, which included a new 6500 foot intake pipe, on shore well, pump station, generators, and instrumentation. This project included infrastructure in various asset categories, which included contributed assets funded by grants.

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 14" 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	53,886	71,266	114,168	79,823	80,197	25,786	4,566	7,205	401	1,362	248		438,908	7
8.000	10,747	14,946	16,482	8,826	14,902	25,028	34,104	34,059	8,242	7,400	1,411		176,147	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	5,671	5,814	11,190	11,185	17,549	987		80,514	12
18.000	470						2,658						3,128	13
20.000		9,058		3,778				2,905	2,512	15,222			33,475	14
24.000							8,466	5,468	9,404	4,267	378		27,983	15
30.000			8,971		7,263	1,191				5,582			23,007	16
36.000								678					678	17
Total	92,632	148,220	176,628	132,593	139,965	97,322	86,333	87,774	57,329	67,445	10,648		1,096,889	18

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

Age of Water Mains

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

Age of Water Mains (Page W-13)

General Footnote

Water mains added during 2024 were financed by regular water revenues; new properties within city limits are assessed on street frontage at the rate stated in municipal code; properties outside city limits are assessed on street frontage at the rate stated in municipal code and deferred to the city for payment.

Sources of Water Supply - Statistics

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

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution System (h)	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January		348,611		336,917			336,917	1
February		322,720		321,162			321,162	2
March		344,263		337,269			337,269	3
April		332,560		328,213			328,213	4
May		359,955		357,983			357,983	5
June		370,377		370,265			370,265	6
July		393,482		392,542			392,542	7
August		412,310		406,513			406,513	8
September		383,966		382,534			382,534	9
October		375,408		376,195			376,195	10
November		333,143		325,314			325,314	11
December		316,836		319,614			319,614	12
TOTAL	0	4,293,631	0	4,254,521	0	0	4,254,521	13

Water Audit and Other Statistics

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

Description (a)	Value (b)	
WATER AUDIT STATISTICS		1
Finished Water pumped or purchased (000s)	4,254,521	2
Less: Gallons (000s) sold to wholesale customers (exported water)	562,638	3
Subtotal: Net gallons (000s) entering distribution system	3,691,883	4
Less: Gallons (000s) sold to retail customers (billed, metered)	3350772	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	341,111	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	500	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	18,531	10
Subtotal: Unbilled Authorized Consumption	19,031	11
Total Water Loss	322,080	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	739	14
Gallons (000s) estimated due to data and billing errors	7014	15
Gallons (000s) estimated due to customer meter under-registration	1,476	16
Subtotal Apparent Losses	9,229	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	18,949	18
Gallons (000s) estimated due to unreported and background leakage	293,902	19
Subtotal Real Losses (leakage)	312,851	20
Non-Revenue Water as percentage of net water supplied	9%	21
Total Water Loss as percentage of net water supplied	9%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	15,752	24
Date of maximum	08/26/2024	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	7,133	28
Date of minimum	12/25/2024	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	6,285,237	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	18	41
Number of service breaks repaired this year	11	42
Does the utility have an asset management plan?	Yes	43

Water Audit and Other Statistics

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

Sources of Water Supply - Well Information

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

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

Sources of Water Supply - Intake Information

Description (a)	Distance From Shore (feet) (b)	Depth Below Surface (feet) (c)	Diameter (inches) (d)	
LAKE MICHIGAN 1	2,100	30	36	1
LAKE MICHIGAN 2	5,000	46	30	2
LAKE MICHIGAN 3	6,500	51	60 *	3

Sources of Water Supply - Intake Information

Sources of Water Supply - Intake Information (Page W-17)

General Footnote

Lake Michigan 3 intake pipe was completed in 2024 as part of the monumental Raw Water Improvement project.

Pumping & Power Equipment

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

Pumping & Power Equipment

Identification (a)	Location (b)	DNR Well Id (c)	Pump					Pump Motor or Standby Engine				
			Primary Purpose (d)	Primary Destinatio n (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse- power (l)	
PLANT GENERATOR	72A PARK AVE		Standby	Treatment	1991	Other	9,000	1991	9000	Natural Gas	375	22
RAW WATER PUMP 11	72A PARK AVE		Primary	Treatment	2024	Vertical Turbine	6,600	2024	7638	Electric	150 *	23
RAW WATER PUMP 12	72A PARK AVE		Primary	Treatment	2024	Vertical Turbine	10,500	2024	9999	Electric	250 *	24
RAW WATER PUMP 13	72A PARK AVE		Primary	Treatment	2024	Vertical Turbine	10,500	2024	9999	Electric	250 *	25
RAW WATER PUMP 14	72A PARK AVE		Primary	Treatment	2024	Vertical Turbine	6,600	2024	7638	Electric	150 *	26
WASH PUMP #10	72A PARK AVE WASH PUMP		Primary	Treatment	1959	Centrifugal	5,200	1959	5200	Electric	100	27
WASH PUMP 2 #11	72A PARK AVE WASH PUMP		Standby	Treatment	2013	Centrifugal	8,000	2013	8000	Electric	200	28
WILGUS #1	3169 WILGUS AVE		Booster	Distribution	1986	Centrifugal	250	1986	250	Electric	7	29
WILGUS #2	3169 WILGUS AVE		Booster	Distribution	1986	Centrifugal	650	2006	250	Electric	20	30
WILGUS #2 GAS	3169 WILGUS AVE		Standby	Distribution	1986	Centrifugal	650	2011	250	Natural Gas	30	31
WILGUS #3	3169 WILGUS AVE		Booster	Distribution	1986	Centrifugal	1,500	2011	650	Electric	60	32

Pumping & Power Equipment

Pumping & Power Equipment (Page W-18)

General Footnote

New pumps added as part of the monumental Raw Water Improvement Project.

Reservoirs, Standpipes and Elevated Tanks

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

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

Water Treatment Plant

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

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

Water Treatment Plant

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

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

Water Mains

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

g Explain all reported adjustments as a schedule footnote.

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

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

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	1	204				204	1
Other Metal	Distribution	1 1/4	388				388	2
Other Metal	Distribution	1 1/2	185				185	3
Other Plastic	Distribution	2	85				85	4
Other Metal	Distribution	3	250				250	5
Other Metal	Distribution	4	24,537				24,537	6
PVC	Distribution	4	77				77	7
Other Metal	Distribution	6	438,880	10	497		438,393	8
PVC	Distribution	6	279	13			292	9
Other Metal	Distribution	8	169,893				169,893	10
PVC	Distribution	8	2,230	473			2,703	11
Other Metal	Distribution	10	38,515		14		38,501	12
PVC	Distribution	10	28	14			42	13
Other Metal	Distribution	12	217,126				217,126	14
PVC	Distribution	12	15,507				15,507	15
Other Metal	Distribution	14	5,639				5,639	16
Other Metal	Distribution	16	78,015	3	399		77,619	17
PVC	Distribution	16	44	17			61	18
Other Metal	Distribution	18	3,128				3,128	19
Concrete	Transmission	20	3,430				3,430	20
Other Metal	Distribution	20	29,069				29,069	21
Other Metal	Distribution	24	5,389				5,389	22
Other Metal	Transmission	24	22,216				22,216	23
PVC	Distribution	24		378			378	24
Other Metal	Distribution	30	9,772				9,772	25
Other Metal	Transmission	30	12,605				12,605	26
Other Metal	Transmission	36	678				678	27
Total Within Municipality			1,078,169	908	910		1,078,167	28
Other Metal	Distribution	6	210				210	29
Other Metal	Distribution	8	3,552				3,552	30
Other Metal	Distribution	12	10,471				10,471	31
Other Metal	Distribution	16	2,833				2,833	32
PVC	Distribution	20	976				976	33
Other Metal	Transmission	30	680				680	34

Water Mains

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

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
Total Outside Municipality			18,722				18,722	35
Total Utility			1,096,891	908	910		1,096,889	36

Water Mains

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

Water Mains (Page W-21)

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

Water mains added during 2024 were financed by regular water revenues; new properties within city limits are assessed on street frontage at the rate stated in municipal code; properties outside city limits are assessed on street frontage at the rate stated in municipal code and deferred to the city for payment.

General Footnote

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

Utility-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
Ductile Iron, Lined (late 1960's to present)	0.500	13			1	14		1
Galvanized	0.500	454		49	(7)	398	49	2
Lead	0.500	51			12	63		3
Copper	0.500	597			104	701		4
Unlined Cast Iron (pre-early 1950's)	0.500	14				14		5
PVC	0.500	6			1	7		6
Unknown - May Contain Lead	0.500	1,152		98	(106)	948	98	7
Galvanized	0.625	5				5		8
Lead	0.625	3,843		93	(1)	3,749	93	9
Copper	0.625	41			6	47		10
Unlined Cast Iron (pre-early 1950's)	0.625	2				2		11
Unknown - May Contain Lead	0.625	22			11	33		12
Ductile Iron, Lined (late 1960's to present)	0.750	13			4	17		13
Galvanized	0.750	3			1	4		14
Lead	0.750	17			16	33		15
Copper	0.750	6,485			215	6,700		16
Other Plastic	0.750	110			40	150		17
Unlined Cast Iron (pre-early 1950's)	0.750	4			1	5		18
Unknown - May Contain Lead	0.750	792			(319)	473		19
Ductile Iron, Lined (late 1960's to present)	1.000	13			3	16		20
Copper	1.000	1,493	1		65	1,559		21
Other Plastic	1.000	465	239		27	731		22
Unlined Cast Iron (pre-early 1950's)	1.000	3			2	5		23
Unknown - May Contain Lead	1.000	75			(45)	30		24
Ductile Iron, Lined (late 1960's to present)	1.500	2			2	4		25
Copper	1.500	1				1		26
Other Plastic	1.500	102				102		27
Unlined Cast Iron (pre-early 1950's)	1.500	2				2		28
Unknown - May Contain Lead	1.500	1			(1)	0		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.

Ductile Iron, Lined (late 1960's to present)	2.000	11		1	12	30	
Copper	2.000	2			2	31	
Other Plastic	2.000	4		2	6	32	
Unlined Cast Iron (pre-early 1950's)	2.000	3		1	4	33	
Unknown - Does Not Contain Lead	2.000	5		(4)	1	34	
Ductile Iron, Lined (late 1960's to present)	2.500	1			1	35	
Ductile Iron, Lined (late 1960's to present)	3.000	3			3	36	
Lined Cast Iron (mide-1950's to early 1970)	3.000	2			2	37	
PVC	3.000	3			3	38	
Ductile Iron, Lined (late 1960's to present)	4.000	14		(1)	13	39	
Unlined Cast Iron (pre-early 1950's)	4.000	21			21	40	
Unknown - Does Not Contain Lead	4.000	1			1	41	
Ductile Iron, Lined (late 1960's to present)	6.000	13			13	42	
Unlined Cast Iron (pre-early 1950's)	6.000	11		1	12	43	
PVC	6.000	3		(1)	2	44	
Unknown - Does Not Contain Lead	6.000	4		(3)	1	45	
Ductile Iron, Lined (late 1960's to present)	8.000	23		(3)	20	46	
Unlined Cast Iron (pre-early 1950's)	8.000	6		3	9	47	
PVC	8.000	2			2	48	
Ductile Iron, Lined (late 1960's to present)	10.000	1			1	49	
Unlined Cast Iron (pre-early 1950's)	12.000	4		(3)	1	50	
Unlined Cast Iron (pre-early 1950's)	30.000	1			1	51	
Utility Total		15,919	240	240	25	15,944	240

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 2024 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 2024, as well as more accurate reporting of materials by removing duplicate records, and duplicate counts where one lateral feeds several meters.

General Footnote

Water service laterals counted for this report were obtained using utility records, plumber's records, and electronic databases. Because the utility does not own any portion of the lateral, there are a number of them where the material and/or diameter are unknown at this time. As of the date of this report, unknown total 1,490. 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	18,521	2,544	1,714	68	19,419	1,645	17,100	896	53	16	106					49	1,199	19,419	1
1	406	30	10		426	0	55	239	26	29	37					13	27	426	2
1 1/2	241			(3)	238	90	5	80	14	25	79		1			6	28	238	3
2	234		1		233	68		71	31	37	56		2			9	27	233	4
3	61				61	28		17	9	10	19					3	3	61	5
4	21				21	1		3	8	2	1						7	21	6
6	8	4	1		11	11			8				1				2	11	7
8	5	2			7	3			3				2				2	7	8 *
10	2				2	2							2					2	9
Total	19,499	2,580	1,726	65	20,418	1,848	17,160	1,306	152	119	298		8			80	1,295	20,418	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: 24)

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 19099)

Advanced Metering Infrastructure (AMI) - fixed network

Other

Meters

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

Meters (Page W-23)

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

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

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

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

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

Two untested 8" meters are new and installed in 2024.

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			158	205 *	1
Fire - Within Municipality	2,035	17	14	67	2,105 *	2
Total Fire Hydrants	2,082	17	14	225	2,310	3
Flushing Hydrants	0				0	4

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

Number of Hydrants operated during year	745
Number of Distribution System Valves end of year	3,336
Number of Distribution Valves operated during Year	524

Hydrants and Distribution System Valves

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

Hydrants and Distribution System Valves (Page W-25)

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

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

List of All Station and Wholesale Meters

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

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	>= 24-inch	High lift (east)	Magnetic	11/18/2024	1
Station Meter	>= 24-inch	High lift (west)	Magnetic	11/18/2024	2
Station Meter	>= 24-inch	Low lift (east/west)	Magnetic	11/18/2024	3
Station Meter	>= 24-inch	Low lift (south)	Magnetic	11/28/2024	4
Wholesale Meter	6	Kohler south 3925 Washington	Turbine	08/13/2024	5
Wholesale Meter	8	Kohler east 3400 Union Ave	Turbine	06/25/2024	6
Wholesale Meter	8	Kohler west 3400 Union Ave	Turbine	06/25/2024	7
Wholesale Meter	10	Kohler north 3207 Erie Ave	Magnetic	11/20/2024	8
Wholesale Meter	10	Sheboygan Falls 927 N Taylor	Turbine	11/20/2024	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)	
Administrative and General Expenses				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
Total Administrative and General Expenses	0	0	0	5
Customer Incentives				6
Residential Toilets	0	0	0	7
Multifamily/Commercial Toilets	0	0	0	8
Faucets	0	0	0	9
Showerheads	0	0	0	10
Clothes Washers	0	0	0	11
Dishwashers	0	0	0	12
Smart Irrigation Controller	0	0	0	13
Commercial Pre-Rinse Spray Valves	0	0	0	14
Cost Sharing Projects (Nonresidential Customers)	0	0	0	15
Customer Water Audits	0	0	0	16
Other Incentives	0	0	0	17
Total Customer Incentives	0	0	0	18
TOTAL CONSERVATION	0	0	0	19

Water Customers Served

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

Municipality (a)	Customers End of Year (b)	
Sheboygan (City) **	18,976	1
Sheboygan (Town)	9	2
Total - Sheboygan County	18,985	3
Total - Customers Served	18,985	4
Total - Outside Muni Boundary	9	5
Total - Within Muni Boundary **	18,976	6

** = *Within municipal boundary*

Privately-Owned Water Service Lines

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

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Customer Owned Service Laterals Not in Use at End of Year (h)	Replaced During Year Using Financial Assistance from Utility (i)	
Ductile Iron, Lined (late 1960's to present)	0.500	11			1	12			1
Galvanized	0.500	641		63	(5)	573	63		2
Lead	0.500	385			(6)	379			3
Copper	0.500	597			91	688			4
Unlined Cast Iron (pre-early 1950's)	0.500	13			1	14			5
Unknown - May Contain Lead	0.500	602		54	(89)	459	54		6
Ductile Iron, Lined (late 1960's to present)	0.625	2			1	3			7
Galvanized	0.625	3		1	8	10	1		8
Lead	0.625	4,024		113	3	3,914	113		9
Copper	0.625	43			15	58			10
Unlined Cast Iron (pre-early 1950's)	0.625	3				3			11
Unknown - May Contain Lead	0.625	8			16	24			12
Ductile Iron, Lined (late 1960's to present)	0.750	13			2	15			13
Galvanized	0.750	40			1	41			14
Lead	0.750	336			16	352			15
Copper	0.750	6,572			108	6,680			16
Other Plastic	0.750	165			70	235			17
Unlined Cast Iron (pre-early 1950's)	0.750	4			1	5			18
Unknown - May Contain Lead	0.750	608			(231)	377			19
Ductile Iron, Lined (late 1960's to present)	1.000	13			(1)	12			20
Galvanized	1.000	1			2	3			21
Lead	1.000	7			4	11			22
Copper	1.000	1,037	1		65	1,103		1	23
Other Plastic	1.000	483	230		(22)	691		230	24
Unlined Cast Iron (pre-early 1950's)	1.000	2			2	4			25
Unknown - May Contain Lead	1.000	66			(19)	47			26
Ductile Iron, Lined (late 1960's to present)	1.500	5			(1)	4			27
Other Plastic	1.500	98			(1)	97			28
Unknown - May Contain Lead	1.500	1				1			29
Ductile Iron, Lined (late 1960's to present)	2.000	10				10			30
Copper	2.000	2				2			31

Privately-Owned Water Service Lines

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

Other Plastic	2.000	4		4				32	
Unlined Cast Iron (pre-early 1950's)	2.000	3		1	4			33	
Unknown - Does Not Contain Lead	2.000	6		(2)	4			34	
Ductile Iron, Lined (late 1960's to present)	2.500	1			1			35	
Ductile Iron, Lined (late 1960's to present)	3.000	3			3			36	
Other Plastic	3.000	3			3			37	
Unlined Cast Iron (pre-early 1950's)	3.000	2			2			38	
Ductile Iron, Lined (late 1960's to present)	4.000	14		(1)	13			39	
Unlined Cast Iron (pre-early 1950's)	4.000	21			21			40	
Unknown - Does Not Contain Lead	4.000	1			1			41	
Ductile Iron, Lined (late 1960's to present)	6.000	13			13			42	
Unlined Cast Iron (pre-early 1950's)	6.000	11		1	12			43	
PVC	6.000	2		1	3			44	
Unknown - Does Not Contain Lead	6.000	4		1	5			45	
Ductile Iron, Lined (late 1960's to present)	8.000	22		(8)	14			46	
Unlined Cast Iron (pre-early 1950's)	8.000	6			6			47	
PVC	8.000	2			2			48	
Ductile Iron, Lined (late 1960's to present)	10.000	1			1			49	
Unlined Cast Iron (pre-early 1950's)	12.000	4			4			50	
Unlined Cast Iron (pre-early 1950's)	30.000	1			1			51	
Utility Total		15,919	231	231	25	15,944	231	231	52

Privately-Owned Water Service Lines

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

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

General Footnote

The Sheboygan Water Utility does not own any portion of water service laterals in the City of Sheboygan. Property owners own the full length of water service laterals from the water main to the meter setting. Replacement of water service laterals that are not lead or galvanized are paid for by the property owner. Water service laterals that are lead or galvanized are funded by Sheboygan Water Utility Lead Water Service Lateral Replacement Program through a combination 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 2024, 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 918.

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)
Disconnection Notices		
1.	Total number of disconnection notices sent to residential customers for non-payment as of March 31	335
2.	Total number of disconnection notices sent to residential customers for non-payment as of June 30	426
3.	Total number of disconnection notices sent to residential customers for non-payment as of September 30	295
4.	Total number of disconnection notices sent to residential customers for non-payment as of December 31	0
Disconnections		
1.	Total number of residential disconnections of service performed for non-payment as of March 31	25
2.	Total number of residential disconnections of service performed for non-payment as of June 30	22
3.	Total number of residential disconnections of service performed for non-payment as of September 30	40
4.	Total number of residential disconnections of service performed for non-payment as of December 31	0
Arrears (Customers)		
1.	Total number of residential customers with arrears as of March 31	1,080
2.	Total number of residential customers with arrears as of June 30	1,278
3.	Total number of residential customers with arrears as of September 30	1,270
4.	Total number of residential customers with arrears as of December 31	1,484
Arrears (Dollar Amounts)		
1.	Total dollar amount of residential customer arrears as of March 31	54,317
2.	Total dollar amount of residential customer arrears as of June 30	77,529
3.	Total dollar amount of residential customer arrears as of September 30	96,389
4.	Total dollar amount of residential customer arrears as of December 31	76,693
Tax Roll		
1.	Total number of residential customers with arrears placed on the tax roll	1,269
2.	Total dollar amount of residential arrears placed on the tax roll	131,420
	Footnotes	No