



3013 (01-03-11)

ANNUAL REPORT

OF

Name: CITY OF SHEBOYGAN WATER UTILITY

Principal Office: 72 PARK AVE
SHEBOYGAN, WI 53081

For the Year Ended: DECEMBER 31, 2010

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

SIGNATURE PAGE

I TERRY SCHERER of
(Person responsible for accounts)

CITY OF SHEBOYGAN WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/18/2011
(Date)

ACCOUNTS MANAGER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF SHEBOYGAN WATER UTILITY

Utility Address: 72 PARK AVE
SHEBOYGAN, WI 53081

When was utility organized? 7/15/1908

Report any change in name:

Effective Date:

Utility Web Site: sheboyganwater.org

Utility employee in charge of correspondence concerning this report:

Name: MR. JOE TRUEBLOOD

Title: SUPERINTENDENT

Office Address:

72 PARK AVENUE
SHEBOYGAN, WI 53081

Telephone: (920) 459 - 3805 EXT

Fax Number: (920) 459 - 4325

Email Address: joetrueblood@sheboyganwater.org

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

Name: MR. GERALD R VAN DE KREEKE

Title: CPA

Office Address:

1530 SOUTH 12TH STREET
SHEBOYGAN, WI 53081

Telephone: (920) 458 - 4351

Fax Number: (920) 458 - 5270

Email Address: gvandekreeke@vdks.com

Are records of utility audited by individuals or firms, other than utility employee? YES

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

Name: MR. JOHN A. KNEPEL

Title: CPA

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

115 S 84TH ST. STE. 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5359

Fax Number: (414) 777 - 5555

Email Address: john.knepel@bakertilly.com

Date of most recent audit report: 2/25/2011

Period covered by most recent audit: 01/01/2010 - 12/31/2010

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR. JOE TRUEBLOOD

Title: SUPERINTENDENT

Office Address:

72 PARK AVENUE
SHEBOYGAN, WI 53081

Telephone: (920) 459 - 3805

Fax Number: (920) 459 - 4325

Email Address: joetrueblood@sheboyganwater.org

Name of utility commission/committee: Sheboygan Board of Water Commisioners

Names of members of utility commission/committee:

MR RAYMOND W HAEN, SECRETARY

MR ART L STEWART, MEMBER

MR GERALD R VAN DE KREEKE, CPA, PRESIDENT

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance: [REDACTED]

Are any of the utility 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., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,775,493	5,621,701	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,550,595	3,585,607	2
Depreciation Expense (403)	957,073	768,070	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,004,740	901,239	5
Total Operating Expenses	5,512,408	5,254,916	
Net Operating Income	1,263,085	366,785	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,263,085	366,785	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	44,911	42,525	10
Miscellaneous Nonoperating Income (421)	67,161	32,000	11
Total Other Income	112,072	74,525	
Total Income	1,375,157	441,310	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(25,130)	(25,130)	12
Other Income Deductions (426)	69,628	53,869	13
Total Miscellaneous Income Deductions	44,498	28,739	
Income Before Interest Charges	1,330,659	412,571	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	382,425	338,628	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	197	197	16
Interest on Debt to Municipality (430)	17,252	14,017	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	399,480	352,448	
Net Income	931,179	60,123	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	25,858,301	25,798,178	20
Balance Transferred from Income (433)	931,179	60,123	21
Miscellaneous Credits to Surplus (434)	0	3,724,618	22
Miscellaneous Debits to Surplus--Debit (435)	0	3,724,618	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	26,789,480	25,858,301	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. 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.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	6,775,493	0	6,775,493	1
Total (Acct. 400):	6,775,493	0	6,775,493	
Operation and Maintenance Expense (401-402):				
Derived	3,550,595	0	3,550,595	2
Total (Acct. 401-402):	3,550,595	0	3,550,595	
Depreciation Expense (403):				
Derived	957,073	0	957,073	3
Total (Acct. 403):	957,073	0	957,073	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,004,740	0	1,004,740	5
Total (Acct. 408):	1,004,740	0	1,004,740	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	1,263,085	0	1,263,085	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INVESTED FUNDS, WATERMAIN & LATERAL ASSESS. INTEREST	44,911		44,911	11
Total (Acct. 419):	44,911	0	44,911	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		67,161	67,161	12
NONE	0		0	13
Total (Acct. 421):	0	67,161	67,161	
TOTAL OTHER INCOME:	44,911	67,161	112,072	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. 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.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(25,130)	0	(25,130)	14
NONE			0	15
Total (Acct. 425):	(25,130)	0	(25,130)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	69,628	69,628	16
NONE			0	17
Total (Acct. 426):	0	69,628	69,628	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(25,130)	69,628	44,498	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	382,425	0	382,425	18
Total (Acct. 427):	382,425	0	382,425	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
BOND PREMIUM AMORTIZATION	197		197	20
Total (Acct. 429):	197	0	197	
Interest on Debt to Municipality (430):				
Derived	17,252	0	17,252	21
Total (Acct. 430):	17,252	0	17,252	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	399,480	0	399,480	
NET INCOME:	933,646	(2,467)	931,179	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	21,504,409	4,353,892	25,858,301	24
Total (Acct. 216):	21,504,409	4,353,892	25,858,301	
Balance Transferred from Income (433):				
Derived	933,646	(2,467)	931,179	25
Total (Acct. 433):	933,646	(2,467)	931,179	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. 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.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	22,438,055	4,351,425	26,789,480	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	6,775,493	0	0	0	6,775,493	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				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	1,206				1,206	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	6,774,287	0	0	0	6,774,287	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. 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.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,431,385	0	1,431,385	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	130,933	0	130,933	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	1,562,318	0	1,562,318	

FULL-TIME EMPLOYEES (FTE)

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

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

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

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	47,181,623	46,931,980	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	12,592,747	11,748,631	2
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	34,588,876	35,183,349	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	664,819	664,819	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	1,175,683	992,376	11
Total Other Property and Investments	1,840,502	1,657,195	
CURRENT AND ACCRUED ASSETS			
Cash (131)		0	12
Special Deposits (134)	0	0	13
Working Funds (135)	550	550	14
Temporary Cash Investments (136)	3,637,276	2,777,821	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	982,190	902,168	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	264,397	291,340	20
Plant Materials and Operating Supplies (154)	261,806	164,825	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	27,573	33,926	25
Interest and Dividends Receivable (171)		0	26
Accrued Utility Revenues (173)		0	27
Miscellaneous Current and Accrued Assets (174)		0	28
Total Current and Accrued Assets	5,173,792	4,170,630	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	0	0	
Total Assets and Other Debits	41,603,170	41,011,174	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,640,701	1,640,701	35
Appropriated Earned Surplus (215)		0	36
Unappropriated Earned Surplus (216)	26,789,480	25,858,301	37
Total Proprietary Capital	28,430,181	27,499,002	
LONG-TERM DEBT			
Bonds (221)	9,652,779	10,215,109	38
Advances from Municipality (223)	285,540	295,096	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	9,938,319	10,510,205	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	125,872	172,203	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	2,000	0	44
Taxes Accrued (236)	910,469	807,847	45
Interest Accrued (237)	76,204	79,948	46
Tax Collections Payable (241)		0	47
Miscellaneous Current and Accrued Liabilities (242)	49,224	38,009	48
Total Current and Accrued Liabilities	1,163,769	1,098,007	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	3,051	3,247	49
Customer Advances for Construction (252)		0	50
Other Deferred Credits (253)	326,686	351,816	51
Total Deferred Credits	329,737	355,063	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	52
Injuries and Damages Reserve (262)		0	53
Pensions and Benefits Reserve (263)	1,175,683	992,376	54
Miscellaneous Operating Reserves (265)	565,481	556,521	55
Total Operating Reserves	1,741,164	1,548,897	
Total Liabilities and Other Credits	41,603,170	41,011,174	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	46,931,980	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	41,360,842	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,210,755	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	610,026				8
Total Utility Plant	47,181,623	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	11,667,809	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	924,938	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	12,592,747	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	34,588,876	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT
ON UTILITY PLANT FINANCED BY UTILITY OPERATION
OR BY THE MUNICIPALITY (ACCT. 111.1)**

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

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. 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.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	10,893,321				10,893,321	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	957,073				957,073	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	50,189				50,189	6
Accruals charged other						7
accounts (specify):						8
Comp depr, return on meters -sewer	66,241				66,241	9
Salvage	1,108				1,108	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	1,074,611	0	0	0	1,074,611	16
Debits during year						17
Book cost of plant retired	300,123				300,123	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	300,123	0	0	0	300,123	25
Balance end of year (111.1)	11,667,809	0	0	0	11,667,809	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

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

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. 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.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	855,310				855,310	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	69,628				69,628	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	69,628	0	0	0	69,628	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	924,938	0	0	0	924,938	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|---|
| <ol style="list-style-type: none"> 1. Report separately each item of property with a book cost of \$5,000 or more included in account 121. 2. Other items may be grouped by classes of property. 3. 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
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	261,806	164,825	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	261,806	164,825	

**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		0		1
Total			0	
Unamortized premium on debt (251)				
4,000,000 ISSUE 5-1-07	99	1916	1,619	2
4,900,000 ISSUE 1-1-05	98	1725	1,432	3
Total			3,051	

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.

Particulars (a)	Amount (b)	
Balance first of year	1,640,701	1
Changes during year (explain):		2
Balance end of year	<u>1,640,701</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	1
					2
2004 SAFE DRINKING WATER LOAN	03/10/2004	05/01/2023	2.74%	2,327,779	3
2005 WATER UTILITY REVENUE BONDS	09/01/2005	09/01/2025	3.75%	3,425,000	4
2007 WATER UTILITY REVENUE BONDS	04/15/2007	05/01/2027	3.99%	3,900,000	5
Total Bonds (Account 221):				9,652,779	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

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)					
UNFUNDED PENSION	03/15/2008	03/15/2027	6.19%	285,540	1
Water main to UW Sheboygan	11/15/1963	12/01/2006	0.00%	0	2
Total for Account 223				285,540	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	807,847	1
Accruals:		
Charged water department expense	1,087,636	2
Charged electric department expense		3
Charged sewer department expense	19,726	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,107,362	
Taxes paid during year:		
County, state and local taxes	892,699	6
Social Security taxes	106,878	7
PSC Remainder Assessment	5,163	8
Other (explain):		
NONE		9
Total payments and other debits	1,004,740	
Balance end of year	910,469	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. 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)					
1989 WATER UTILITY REVENUE BONDS \$475,000	0			0	1
1990 WATER UTILITY REVENUE BONDS \$550,000	0			0	2
2004 SAFE DRINKING WATER LOAN \$3,152,000	11,344	65,365	66,040	10,669	3
2005 WATER UTILITY REVENUE BONDS \$4,900,000	25,188	141,999	144,281	22,906	4
2007 WATER UTILITY REVENUE BONDS \$4,000,000	29,399	175,061	175,394	29,066	5
Subtotal	65,931	382,425	385,715	62,641	
Advances from Municipality (223)					
UNFUNDED PENSION	14,017	17,252	17,706	13,563	6
Subtotal	14,017	17,252	17,706	13,563	
Other Long-Term Debt (224)					
None	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	8
Subtotal	0	0	0	0	
Total	79,948	399,677	403,421	76,204	

DETAIL OF OTHER BALANCE SHEET 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.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
BOND RESERVE FUND	664,819	3
Total (Acct. 125):	664,819	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
EMPLOYEE INVESTMENT IN ICMA AND DEFERRED COMP	1,175,683	5
Total (Acct. 128):	1,175,683	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	982,190	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	982,190	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
WATERMAIN, LATERAL ASSESSMENTS, FIRE PROTECTION SHEB FALLS & KOHLER	264,397	* 15
Total (Acct. 145):	264,397	
Prepayments (165):		
INSURANCE, POSTAGE	27,573	16
Total (Acct. 165):	27,573	

DETAIL OF OTHER BALANCE SHEET 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.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	326,686	23
NONE		24
Total (Acct. 253):	326,686	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 145: Watermain assessments is \$90,882; water lateral assessments is \$93,503; public fire protection for Kohler is \$4,948; and sewer billings to the City is \$75,064.

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. 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.
3. Note: 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.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	41,240,274	0	0	0	41,240,274	1
Materials and Supplies	213,315	0	0	0	213,315	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	11,280,565	0	0	0	11,280,565	4
Customer Advances for Construction					0	5
Regulatory Liability	339,251	0	0	0	339,251	6
NONE					0	7
Average Net Rate Base	29,833,773	0	0	0	29,833,773	
Net Operating Income	1,263,085	0	0	0	1,263,085	8
Net Operating Income as a percent of						
Average Net Rate Base	4.23%	N/A	N/A	N/A	4.23%	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	351,816	0	0	0	351,816	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	25,130	0	0	0	25,130	3
Other (specify):					0	4
Balance End of Year	326,686	0	0	0	326,686	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

On March 1st, the Utility implemented a rate increase. It was phased in over March, April and May, so there was only 7 months benefiting from the full increase. The full rate increase should increase annual revenues by about \$703,000, with about \$113,000 from public fire protection and \$589,000 from retail and wholesale water sales. *

Overall pumpage was up for 2010 by about 7.4%. The rate increase for a full year should increase revenues about 10% for residential, 12% commercial, 16% industrial, and 12% public authority. Kohler and Falls increase is about 6%, and public fire protection about 17%.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

The Utility's employees removed the cone valve and replaced it with two butterfly valves and one Auma actuator at the Taylor Hill reservoir this year. The 87 year old cone valve wasn't operational any more and we had no way to control the reservoir from the plant. *

The Utility replaced about three blocks of 100+ year old water main on Maryland Avenue at South 13th and 14th Streets, replacing 6" water main with 8"; and also at Center and Wisconsin Avenues from North 6th to North 7th Street, replacing 4" and 6" water main with 8" and 12".

Prior to March 2010, the Utility shared a checking account with the City of Sheboygan along with all the departments of the City. The Utility decided to separate its banking functions from the City's to enable better and more timely reporting functions. This has helped to relieve some financial duties for the City, and has helped the Utility to know its cash position at all times.

We were also able to reduce the work force from 32 full-time employees to 31 full-time employees in an effort to help reduce costs and still maintain full service to the public.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	6,657,954	5,517,638	1
Total Sales of Water	6,657,954	5,517,638	
Other Operating Revenues			
Forfeited Discounts (470)	65,442	56,122	2
Rents from Water Property (472)	18,000	15,180	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	34,097	32,761	5
Total Other Operating Revenues	117,539	104,063	
Total Operating Revenues	6,775,493	5,621,701	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	9,688	45,812	6
Pumping Expenses (620-633)	659,294	534,954	7
Water Treatment Expenses (640-652)	1,035,840	949,642	8
Transmission and Distribution Expenses (660-678)	595,508	633,791	9
Customer Accounts Expenses (901-906)	166,741	158,151	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	1,083,524	1,263,257	12
Total Operation and Maintenance Expenses	3,550,595	3,585,607	
Other Operating Expenses			
Depreciation Expense (403)	957,073	768,070	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	1,004,740	901,239	15
Total Other Operating Expenses	1,961,813	1,669,309	
Total Operating Expenses	5,512,408	5,254,916	
NET OPERATING INCOME	1,263,085	366,785	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. 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 or 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).
5. Report average no. 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 Average No. of Meters column.

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	17,063	846,959	1,990,203	5
Commercial (461.2)	1,498	382,014	649,481	6
Industrial (461.3)	205	2,066,346	2,382,431	7
Public Authority (461.4)	131	64,117	102,694	8
Total Metered Sales to General Customers (461)	18,897	3,359,436	5,124,809	
Private Fire Protection Service (462)	304		81,744	9
Public Fire Protection Service (463)	18,500		746,647	10
Other Water Sales (465)	4	19,208	19,796	11
Sales for Resale (466)	3	793,405	684,958	12
Interdepartmental Sales (467)				13
Total Sales of Water	37,708	4,172,049	6,657,954	

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	TAYLOR DR & ERIE AVE	325,732	285,272	1
SHEBOYGAN FALLS	TAYLOR DR & HWY 23	467,673	399,686	2
Total		793,405	684,958	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. 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.
3. 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).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	479	1
Other (specify):		
Wholesale fire protection billed	72,104	2
Amount billed (usually per rate schedule F-1 or Fd-1)	674,064	3
NONE		4
Total Public Fire Protection Service (463)	746,647	
Forfeited Discounts (470):		
METERS, TAPS, HEIM VALVE INSTALL, VALVE & HYDRANT REPAIRS, SERVICE REPAIRS	36,521	5
Customer late payment charges	28,921	6
Other (specify):		
Total Forfeited Discounts (470)	65,442	
Rents from Water Property (472):		
RENTS FROM WATER PROPERTY	18,000	7
Total Rents from Water Property (472)	18,000	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
GAIN ON SALE OF FIXED ASSETS	1,392	9
Return on net investment in meters charged to sewer department	32,705	10
Other (specify):		
Total Other Water Revenues (474)	34,097	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

This is the meter charges for sewer only and sewer deduct customers.

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		57	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		52	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)	9,688	45,703	* 9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	9,688	45,812	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	26,252	25,412	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		52	15
Fuel or Power Purchased for Pumping (623)	406,131	359,214	16
Pumping Labor and Expenses (624)	23,566	13,983	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	58,918	62,599	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)	8,056	9,804	21
Maintenance of Structures and Improvements (631)	120,164	49,144	* 22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	16,207	14,746	24
Total Pumping Expenses	659,294	534,954	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	26,580	26,666	25
Chemicals (641)	335,682	301,639	26
Operation Labor and Expenses (642)	492,121	464,779	27
Miscellaneous Expenses (643)	49,776	63,975	* 28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		75	30
Maintenance of Structures and Improvements (651)	68,190	57,912	* 31
Maintenance of Water Treatment Equipment (652)	63,491	34,596	32
Total Water Treatment Expenses	1,035,840	949,642	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	32,469	31,446	33
Storage Facilities Expenses (661)	25,019	19,700	34
Transmission and Distribution Lines Expenses (662)	46,384	40,563	35
Meter Expenses (663)	55,045	51,174	36
Customer Installations Expenses (664)	30,538	34,162	37
Miscellaneous Expenses (665)	110,891	91,235	* 38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)	63,451	67,194	41
Maintenance of Distribution Reservoirs and Standpipes (672)	32,855	23,654	42
Maintenance of Transmission and Distribution Mains (673)	121,212	192,179	* 43
Maintenance of Services (675)	6,077	(651)	44
Maintenance of Meters (676)	21,364	22,074	45
Maintenance of Hydrants (677)	50,203	61,061	* 46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	595,508	633,791	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	17,979	16,681	48
Meter Reading Expenses (902)	35,546	40,101	49
Customer Records and Collection Expenses (903)	112,010	100,550	50
Uncollectible Accounts (904)	1,206	819	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	166,741	158,151	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	208,615	200,766	55
Office Supplies and Expenses (921)	22,767	28,423	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	25,564	27,771	58
Property Insurance (924)	32,314	47,768	* 59
Injuries and Damages (925)	57,080	28,102	* 60
Employee Pensions and Benefits (926)	700,969	901,240	* 61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	20,579	19,329	64
Rents (931)		0	65
Maintenance of General Plant (932)	15,636	9,858	66
Total Administrative and General Expenses	1,083,524	1,263,257	
Total Operation and Maintenance Expenses	3,550,595	3,585,607	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 613: In 2009, an additional \$29,000 was spent to have structural analysis done of the suction well and see what it would take to replace the 30" intake valve that stopped operating.

Account 631: Because there were very few water main projects in 2010, a great deal of time was spent on plant projects. Labor was spent scraping and painting and cleaning gutters, roof repair, caulking and removing the old boilers, painting the pipe gallery and pulling wire in the filter bed area.

Account 643: Gas and electric charges were less in 2010 by about \$8,000. Temperatures were not as cold in 2010. We replaced the old boiler unit with gas heat, which helped to reduce costs.

Account 651: The wash tank was pressure washed, brick was seal and caulked.

Account 652: In 2010, we installed filter PIDs in filters 1-11 which required pulling wire around the filters beds.

Account 665: Additional labor spent on cleaning gutters, pressure washing all external brick surfaces, sealing the brick and caulking.

Account 673: In 2009, there were 19 main breaks, several of which took a great deal of time, but in 2010, there were only 13 main breaks.

Account 677: In 2010, we wrapped up the hydrant painting project that started in 2008. More hours were spent painting in 2009 than in 2010.

Account 924 and 925: Our insurance carrier divided the general liability and umbrella policy and the property insurance differently and our auditors had us split the costs differently between the two accounts. In total there was about an \$8,000 increase.

Account 926: The Utility is self-insured and the costs fluctuate substantially between years depending on claims. There was about a \$87,600 increase in medical insurance from 2009. The pension increased from 10.4% in 2009 to 11% in 2010, increasing about \$13,000.

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	50% OF EXPENSE IS CHARGED TO SEWER UTILITY	910,468	807,847	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF EXPENSE IS CHARGED TO SEWER UTILITY	17,769	17,442	2
Net property tax equivalent		892,699	790,405	
Social Security		106,878	104,786	3
PSC Remainder Assessment		5,163	6,048	4
Other (specify): PROPERTY TAX			0	5
Total tax expense		1,004,740	901,239	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. 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.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. 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.
5. 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.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.169555				3
County tax rate	mills		5.092490				4
Local tax rate	mills		8.411831				5
School tax rate	mills		11.420492				6
Voc. school tax rate	mills		1.556182				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.650550				10
Less: state credit	mills		2.010091				11
Net tax rate	mills		24.640459				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.411831				14
Combined School Tax Rate	mills		12.976674				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.388505				17
Total Tax Rate	mills		26.650550				18
Ratio of Local and School Tax to Total	dec.		0.802554				19
Total tax net of state credit	mills		24.640459				20
Net Local and School Tax Rate	mills		19.775298				21
Utility Plant, Jan. 1	\$	46,931,980	46,931,980				22
Materials & Supplies	\$	164,825	164,825				23
Subtotal	\$	47,096,805	47,096,805				24
Less: Plant Outside Limits	\$	1,097,169	1,097,169				25
Taxable Assets	\$	45,999,636	45,999,636				26
Assessment Ratio	dec.		1.000892				27
Assessed Value	\$	46,040,668	46,040,668				28
Net Local & School Rate	mills		19.775298				29
Tax Equiv. Computed for Current Year	\$	910,468	910,468				30
Tax Equivalent per 1994 PSC Report	\$	560,533					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	910,468					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

Property Tax Equivalent (Water) (Page W-07)

General footnotes

I made an error in the computation of the tax equivalency. The State Credit should have been 1.700377921. Because I entered the incorrect tax rate, I calculated the total due to the City was \$910,468.75. The correct amount should be \$921,912.67. Our auditors advised us to put the correction through in 2011. I have notified the City of the error. They will be paid the correct amount in 2011. The difference is \$11,443.92.

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. 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.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	677,455				677,455	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	677,455	0	0	0	677,455	
PUMPING PLANT						
Land and Land Rights (320)	2,475				2,475	11
Structures and Improvements (321)	2,067,272	94,282	33,281		2,128,273	12
Other Power Production Equipment (323)	118,184				118,184	13
Electric Pumping Equipment (325)	1,953,703	21,095			1,974,798	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	654,436				654,436	16
Total Pumping Plant	4,796,070	115,377	33,281	0	4,878,166	
WATER TREATMENT PLANT						
Land and Land Rights (330)	13,330				13,330	17
Structures and Improvements (331)	1,709,198	28,235	23,125		1,714,308	18
Sand or Other Media Filtration Equipment (332)	5,576,583	114,215	92,142		5,598,656	19 *
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	7,299,111	142,450	115,267	0	7,326,294	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	83,053		188		82,865	22
Structures and Improvements (341)	760,563				760,563	23
Distribution Reservoirs and Standpipes (342)	5,015,742		78,043		4,937,699	24
Transmission and Distribution Mains (343)	17,018,060	92,477	1,298		17,109,239	25
Services (345)	0				0	26
Meters (346)	1,993,243	51,925	40,855		2,004,313	27
Hydrants (348)	1,550,686	47,980	2,792		1,595,874	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. 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.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	26,421,347	192,382	123,176	0	26,490,553	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	502,303	22,275			524,578	31
Office Furniture and Equipment (391)	33,799				33,799	32
Computer Equipment (391.1)	195,715	37,176	2,966		229,925	33
Transportation Equipment (392)	414,858	29,327	22,364		421,821	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	153,547	2,459	3,257		152,749	36
Laboratory Equipment (395)	23,328				23,328	37
Power Operated Equipment (396)	280,632				280,632	38
Communication Equipment (397)	17,277				17,277	39
SCADA Equipment (397.1)	304,265				304,265	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	1,925,724	91,237	28,587	0	1,988,374	
Total utility plant in service directly assignable	41,119,707	541,446	300,311	0	41,360,842	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	41,119,707	541,446	300,311	0	41,360,842	

WATER UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

Account 332: We installed the PIDs on filters 1-11 for almost \$60,000, \$9,000 for installing a filter valve actuator, \$13,000 for four chlorine analyzers installed, lab turbidimeter and four other turbidimeters purchased for \$12,000, a sludge control panel upgrade with programmable logic board for \$11,000 and the arc flash study for \$9,500. We retired one turbidimeter for \$1,500 and retired the electronic monitoring system on filter beds 1-9 for \$90,500.

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. 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.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	94,222				94,222	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	94,222	0	0	0	94,222	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	4,647,407	71,590			4,718,997	25
Services (345)	0				0	26
Meters (346)	0				0	27

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. 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.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	397,536				397,536	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	5,044,943	71,590	0	0	5,116,533	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	5,139,165	71,590	0	0	5,210,755	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,139,165	71,590	0	0	5,210,755	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. 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.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	409,376	1.70%	11,517	3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	409,376		11,517	
PUMPING PLANT				
Structures and Improvements (321)	286,237	3.20%	67,129	7
Other Power Production Equipment (323)	81,322	4.40%	5,201	8
Electric Pumping Equipment (325)	866,158	4.40%	86,428	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	427,326	4.40%	28,794	11
Total Pumping Plant	1,661,043		187,552	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,269,474	3.20%	54,776	12
Sand or Other Media Filtration Equipment (332)	1,198,996	3.30%	184,392	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	2,468,470		239,168	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	329,406	3.20%	24,339	16
Distribution Reservoirs and Standpipes (342)	704,375	1.90%	94,557	17
Transmission and Distribution Mains (343)	2,760,143	1.30%	221,828	18
Services (345)	0	0.00%		19
Meters (346)	1,130,098	5.50%	109,933	20
Hydrants (348)	322,351	2.20%	34,612	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	5,246,373		485,269	
GENERAL PLANT				
Structures and Improvements (390)	227,412	2.90%	14,658	23
Office Furniture and Equipment (391)	18,690	5.80%	1,959	24
Computer Equipment (391.1)	166,633	26.70%	15,876	25
Transportation Equipment (392)	201,193	13.30%	55,639	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	135,619	5.80%	8,881	28
Laboratory Equipment (395)	12,528	5.80%	1,353	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					420,893	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	420,893	
321	33,281				320,085	7
323					86,523	8
325					952,586	9
326					0	10
328					456,120	11
	33,281	0	0	0	1,815,314	
331	23,125				1,301,125	12
332	92,142				1,291,246	13
333					0	14
334					0	15
	115,267	0	0	0	2,592,371	
341					353,745	16
342	78,043				720,889	17
343	1,298				2,980,673	18
345					0	19
346	40,855				1,199,176	20
348	2,792				354,171	21
349					0	22
	122,988	0	0	0	5,608,654	
390					242,070	23
391					20,649	24
391.1	2,966				179,543	25
392	22,364		1,108		235,576	26
393					0	27
394	3,257				141,243	28
395					13,881	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. 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.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	136,996	7.50%	21,047	30
Communication Equipment (397)	8,739	15.00%	2,591	31
SCADA Equipment (397.1)	200,249	9.20%	27,993	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	1,108,059		149,997	
Total accum. prov. directly assignable	10,893,321		1,073,503	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 10,893,321		 1,073,503	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					158,043	30
397					11,330	31
397.1					228,242	32
398					0	33
	28,587	0	1,108	0	1,230,577	
	300,123	0	1,108	0	11,667,809	
					0	34
	300,123	0	1,108	0	11,667,809	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. 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.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	94,222	3.30%	0	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	94,222		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	634,756	1.30%	60,882	18
Services (345)	0	0.00%		19
Meters (346)	0	0.00%		20
Hydrants (348)	126,332	2.20%	8,746	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	761,088		69,628	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					94,222	13
333					0	14
334					0	15
	0	0	0	0	94,222	
341					0	16
342					0	17
343					695,638	18
345					0	19
346					0	20
348					135,078	21
349					0	22
	0	0	0	0	830,716	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. 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.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	855,310		69,628	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	855,310		69,628	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	924,938	
					0	34
	0	0	0	0	924,938	

SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January		342,086		342,086	1
February		306,503		306,503	2
March		343,736		343,736	3
April		336,178		336,178	4
May		363,512		363,512	5
June		418,087		418,087	6
July		418,995		418,995	7
August		491,112		491,112	8
September		414,372		414,372	9
October		414,701		414,701	10
November		342,078		342,078	11
December		331,076		331,076	12
Total annual pumpage	0	4,522,436	0	4,522,436	

WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	4,522,436	2
Less: Gallons (000's) used in the treatment process:	77,064	3
Subtotal: Gallons (000's) entering distribution system:	4,445,372	4
Less: Gallons (000's) sold (Revenue Water):	4,172,049	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	273,323	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	3,000	8
Gallons (000's) used for fire protection:	1,000	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:		11
Subtotal Authorized System Uses:	4,000	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	150	14
Gallons (000's) lost due to service leaks or breaks:	3,500	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	10	16
Gallons (000's) for unauthorized usage such as vandalism and theft:	10	17
Gallons (000's) unknown/not accounted for:	265,653	18
Subtotal Water Losses:	269,323	19
Percentage of water entering distribution system sold:	94%	20
Percentage of Real and Apparent Losses:	6%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	18,163	29
Date of maximum: 08/30/2010		30
Cause of maximum: High 90's temperature. Very warm for several days.		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	6,335	33
Date of minimum: 11/26/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	5,860,254	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	13	40
Number of service breaks repaired this year:	0	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	50,400	43
Outside municipality?	10,009	44

WATER AUDIT AND OTHER STATISTICS

Water Audit and Other Statistics (Page W-15)

General footnotes

Number of Service Breaks - Zero, because in Sheboygan the property owner owns the services and therefore is responsible for all repairs.

Population outside municipality includes approximately 75 people in the Town of Sheboygan, 1,942 people in Kohler and 7,992 in Sheboygan Falls.

WATER AUDIT AND OTHER STATISTICS (cont.)

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SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
NONE					No

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	1	2,100	30	36	1
LAKE MICHIGAN	2	5,000	46	30	2
LAKE MICHIGAN	3	1,800	25	20	* 3

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	EE #1	ERIE #1	ERIE #2	1
Location	4200 COUNTY RD OK	4024 ERIE AVE	4024 ERIE AVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE DEMING	AURORA	AURORA	5
Year Installed	2008	2007	2007	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	350	4,200	4,200	8
Pump Motor or Standby Engine Mfr	CRANE DEMING	RELIANCE	RELIANCE	9
Year Installed	2008	2007	2007	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	20	200	200	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	ERIE #3	ERIE GENERATOR	GEORGIA #1	15
Location	4024 ERIE AVE	4024 ERIE AVE	2935 GEORGIA AVE	16
Purpose	B	S	B	17
Destination	D	D	D	18
Pump Manufacturer	AURORA	NA	ALLIS CHALMERS	19
Year Installed	2007	2007	1971	20
Type	CENTRIFUGAL	OTHER	VERTICAL TURBINE	21
Actual Capacity (gpm)	4,200	8,400	1,040	22
Pump Motor or Standby Engine Mfr	RELIANCE	CUMMINS	U S ELECTRIC	23
Year Installed	2007	2007	1971	24
Type	ELECTRIC	NATURAL GAS	ELECTRIC	25
Horsepower	200	500	30	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	GEORGIA #2	GEORGIA #3	GEORGIA #4	1
Location	2935 GEORGIA AVE	2935 GEORGIA AVE	2935 GEORGIA	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	PEERLESS	5
Year Installed	1971	1971	2000	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	1,040	1,040	2,600	8
Pump Motor or Standby Engine Mfr	U S ELECTRIC	U S ELECTRIC	SIEMENS	9
Year Installed	1971	1971	2000	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	30	100	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	GEORGIA #4 GAS	GEORGIA #5	GEORGIA GENERATOR	15
Location	2935 GEORGIA AVE	2935 GEORGIA AVE	2935 GEORGIA AVE	16
Purpose	S	B	S	17
Destination	D	D	D	18
Pump Manufacturer	PEERLESS	AURORA	NA	19
Year Installed	2000	2008	1971	20
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	21
Actual Capacity (gpm)	2,600	5,000	2,080	22
Pump Motor or Standby Engine Mfr	GM	MARATHON	KOHER	23
Year Installed	2000	2008	1971	24
Type	NATURAL GAS	ELECTRIC	NATURAL GAS	25
Horsepower	100	200	290	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT #1	HIGH LIFT #2	HIGH LIFT #3	1
Location	72A PARK AVE HIGH LIFT	72A PARK AVE	72A PARK AVE HIGH LIFT	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	ALLIS CHALMERS	WORTHINGTON	DE LAVAL	5
Year Installed	1990	1937	1951	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	10,069	6,380	6,800	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	ELECTRIC MACHINERY	9 10
Year Installed	1990	2005	1959	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	700	400	350	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT #3 GAS	HIGH LIFT #4	HIGH LIFT #4 GAS	15
Location	72A PARK AVE HIGH LIFT	72A PARK AVE HIGH LIFT	72A PARK AVE	16
Purpose	S	P	S	17
Destination	D	D	D	18
Pump Manufacturer	DE LAVAL	ALLIS CHALMERS	ALLIS CHALMERS	19
Year Installed	1951	1990	1990	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	6,800	10,069	10,069	22
Pump Motor or Standby Engine Mfr	CATERPILLAR	US ELECTRIC	CATERPILLAR	23 24
Year Installed	1990	2004	1990	25
Type	NATURAL GAS	ELECTRIC	NATURAL GAS	26
Horsepower	400	700	700	27
Footnotes				28

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT #5	LOW LIFT #6	LOW LIFT #7	1
Location	72A PARK AVE HIGH LIFT	72A PARK AVE LOW LIFT	72A PARK AVE LOW LIFT	2
Purpose	P	P	S	3
Destination	D	T	T	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	DE LAVAL	5
Year Installed	1972	1980	1931	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	10,000	5,556	8,400	8
Pump Motor or Standby Engine Mfr	US MOTORS	LOUIS ALLIS	CUMMINS	9
Year Installed	2003	1992	1991	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	700	150	200	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LOW LIFT #9	LOWLIFT #8	PLANT GENERATOR	15
Location	72A PARK AVE LOW LIFT	72A PARK AVE LOW LIFT	72A PARK AVE	16
Purpose	P	P	S	17
Destination	T	T	T	18
Pump Manufacturer	ALLIS CHALMERS	PEERLESS	NA	19
Year Installed	1959	1991	1991	20
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	21
Actual Capacity (gpm)	9,000	13,200	9,000	22
Pump Motor or Standby Engine Mfr	U S ELECTRIC	SIEMANS ALLIS	CUMMINS	23
Year Installed	2004	1991	1991	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	150	200	245	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WASH PUMP #10	WILGUS #1	WILGUS #2	1
Location	72A PARK AVE WASH PUMP	3169 WILGUS AVE	3169 WILGUS AVE	2
Purpose	P	B	B	3
Destination	T	D	D	4
Pump Manufacturer	ALLIS CHALMERS	SIEMANS ALLIS	SIEMANS ALLIS	5
Year Installed	1959	1986	1986	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	5,200	250	450	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	SIEMANS ALLIS	SIEMANS ALLIS	9 10
Year Installed	1959	1986	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	7	20	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WILGUS #2 GAS	WILGUS #3		15
Location	3169 WILGUS AVE	3169 WILGUS AVE		16
Purpose	S	B		17
Destination	D	D		18
Pump Manufacturer	SIEMANS ALLIS	SIEMANS ALLIS		19
Year Installed	1986	1986		20
Type	CENTRIFUGAL	CENTRIFUGAL		21
Actual Capacity (gpm)	450	1,500		22
Pump Motor or Standby Engine Mfr	TELDYNE	SIEMANS ALLIS		23 24
Year Installed	1986	1986		25
Type	NATURAL GAS	ELECTRIC		26
Horsepower	30	60		27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EE TOWER	ERIE - NORTH	ERIE - SOUTH	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3 4
Year constructed	1989	2007	2007	5 6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	146	60	60	9 10
Total capacity in gallons (actual)	500,000	3,000,000	3,000,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			14 15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			16 17 18
Filters, type (gravity, pressure, other, none)	GRAVITY			19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	34.0000			21 22 23
Is a corrosion control chemical used (yes, no)?	Y			24 25
Is water fluoridated (yes, no)?	Y			26 27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GEORGIA AVE STANDPIPE	TAYLOR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET		3
Year constructed	1959	1933		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	104	54		6
Total capacity in gallons (actual)	2,000,000	4,000,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)		GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		34.0000		12
Is a corrosion control chemical used (yes, no)?		Y		13
Is water fluoridated (yes, no)?		Y		14
Footnotes				15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Pipe Material (a)	Main Function (b)	Diameter in 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)				
M	D	0.625	92				92		1
M	D	0.750	214				214		2
M	D	1.000	682				682		3
M	D	1.250	683				683		4
M	D	1.500	679				679		5
P	D	2.000	180				180		6
M	D	3.000	187				187		7
M	D	4.000	28,903		390		28,513		8
M	D	6.000	480,446	25	789		479,682	*	9
M	D	8.000	176,429	726	3		177,152	*	10
M	D	10.000	42,585				42,585		11
M	D	12.000	224,343	387	2		224,728	*	12
M	D	14.000	5,567				5,567		13
M	D	16.000	67,998	291	12		68,277	*	14
M	D	18.000	3,247				3,247		15
A	T	20.000	6,939				6,939		16
M	D	20.000	12,363				12,363		17
M	D	24.000	6,532				6,532		18
M	T	24.000	17,904				17,904		19
M	T	30.000	11,217				11,217		20
M	T	36.000	663				663		21
Total Within Municipality			1,087,853	1,429	1,196	0	1,088,086		
M	D	6.000	210				210		22
M	D	8.000	6,001				6,001		23
M	D	12.000	8,300				8,300		24
M	D	16.000	4,353				4,353		25
M	D	30.000	9,772				9,772		26
M	T	30.000	1,000				1,000		27
Total Outside of Municipality			29,636	0	0	0	29,636		
Total Utility			1,117,489	1,429	1,196	0	1,117,722		

WATER MAINS

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

On Maryland Avenue from S 13th to S 14th Streets, the Utility installed 382 ft of 8" main to replace deteriorated 120 year old mains for a cost of \$76,500, which included \$22,530 for laterals assessed to customers. This project was paid for out of regular water revenues and customer assessments.

The Utility also laid 25 ft of 6" main on Saeman Avenue just North of Taylor Dr. for a total of \$4,700 also out of regular cash flow.

On Center and Wisconsin Avenues, from N 6th to N 7th Streets, the Utility installed 344 ft of 8" main and 387 ft of 12" main for about \$49,000 funded by our regular water revenues.

There was also 291 ft of 16" main contributed to the Utility on Grey Fox Drive, a Werner development.

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. 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 services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
		0				0	
Total Utility		0	0	0	0	0	0

1

WATER SERVICES

Water Services (Page W-22)

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

All services are owned by the property owner in Sheboygan, not by the Utility.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. 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.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)		
0.750	18,596	180	560		18216	1,744	*	1
1.000	347	7	9		345	59	*	2
1.500	247		6		241	35		3
2.000	271		12		259	67		4
3.000	47				47	29		5
4.000	21				21	21		6
6.000	10				10	10		7
8.000	2				2	2		8
10.000	2				2	2		9
Total:	19,543	187	587	0	19143	1,969		

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 (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

METERS (cont.)

- 4. Totals by size in Column (f) should equal same size totals in Column (o).
- 5. Explain all reported adjustments as a schedule footnote.
- 6. Do not include station meters in the meter inventory used to complete these tables.

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)		
0.750	17,003	958	83	20	0	152	18216	*	1
1.000	52	216	34	21	0	22	345	*	2
1.500	8	164	16	29	0	24	241		3
2.000	0	129	43	43	0	44	259		4
3.000	0	25	9	13	0	0	47		5
4.000	0	6	10	2	0	3	21		6
6.000	0	0	8	1	0	1	10		7
8.000	0	0	2	0	0	0	2		8
10.000	0	0	0	2	0	0	2		9
Total:	17,063	1,498	205	131	0	246	19143		

METERS

Meters (Page W-23)

General footnotes

In September 2008, it was decided that the Utility would go from a 10 year meter change out program to a 15 year. We are phasing in this change over a five year period.

Explain program for replacing or testing meters 1" or smaller.

We have a test bench in-house for all 2" and smaller meters that is certified by City weights and measures. We have a license for accuracy. All 3" and 4" meters are tested by a portable test meter which is recertified every year, before testing, by Mars Meter Corp in Ocala, FL. Any meters larger than 4" are tested by Badger Meter or Midwest Testing.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

No. The Utility has four Venturi flow meters for the High Lift that were not installed with calibration or test ports. The Low lift has one Venturi flow meter and one Mag meter. None of these were tested, but in 2011, we are replacing the four High Lift and one Low Lift Venturi meters with three Mag meters.

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

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 Hydrants						
Outside of Municipality	32				32	1
Within Municipality	1,951	15	13		1,953	2
Total Fire Hydrants	1,983	15	13	0	1,985	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) 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:	900	*
Number of distribution system valves end of year:	3,287	
Number of distribution valves operated during year:	1,000	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-25)

General footnotes

While we are working on increasing the number of valves and hydrants operated each year, the Construction/Maintenance department was still short one man in 2010 due to budgetary constraints.

LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	<= 4-inch	Meter Shop test bench	Turbine	8/16/2010	1
Station Meter	<= 4-inch	Meter Shop test bench	Turbine	8/16/2010	2
Station Meter	6	Meter Shop test bench	Turbine	8/16/2010	3
Station Meter	20	High Lift	Other		* 4
Station Meter	20	High Lift	Other		* 5
Station Meter	20	High Lift	Other		* 6
Station Meter	>= 24-inch	High Lift	Other		* 7
Station Meter	>= 24-inch	Low Lift	Magnetic		* 8
Station Meter	>= 24-inch	Low Lift	Other		* 9
Wholesale Meter	6	Kohler South 3925 Washington	Turbine	8/16/2010	10
Wholesale Meter	10	Sheboygan Falls 927 N Taylor	Turbine	5/24/2010	11
Wholesale Meter	10	Kohler North 3207 Erie Ave	Turbine	5/24/2010	12

LIST OF ALL STATION AND WHOLESALE METERS

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

General footnotes

The four Venturi type flow meters are on the high lift discharge. These four meters are totalized to give an indication of high lift flows. In April 2011, we will be replacing the four Venturi meters with two 36" magmeters on the high lift suction.

The one 36" Venturi meter on the low lift will be replaced with with a new 36" magmeter in June 2011. This should help us to better monitor the low lift and high lift flows.

If Meter Type is "other," please explain.

Venturi meters - see general footnotes above.

WATER CUSTOMERS SERVED

Number of metered single service accounts in each city, village and town supplied directly with service by reporting utility at end of year. Do not include Fire Protection.

Location (a)	Customers End of Year (b)
Sheboygan County	
Cities	
SHEBOYGAN	19,185
Total Cities:	19,185
Towns	
SHEBOYGAN	25
Total Towns:	25
Total Sheboygan County:	19,210
Total Company:	19,210