



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF SHEBOYGAN SANITARY DIST. # 3 (WATER)

Principal Office: 3932 SUPERIOR AVE.
SHEBOYGAN, WI 53081

For the Year Ended: DECEMBER 31, 2001

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.

SIGNATURE PAGE

I MS. DARLA FREE of
(Person responsible for accounts)

TOWN OF SHEBOYGAN SANITARY DIST. # 3 (WATER), 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) 08/16/2002
(Date)

ADMINISTRATIVE ASSISTANT
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF SHEBOYGAN SANITARY DIST. # 3 (WATER)

Utility Address: 3932 SUPERIOR AVE.
SHEBOYGAN, WI 53081

When was utility organized? 1/31/1986

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS. DARLA FREE

Title: ADMINISTRATIVE ASSISTANT

Office Address:

3932 SUPERIOR AVE.
SHEBOYGAN, WI 53081

Telephone: (920) 451 - 2320

Fax Number: (920) 451 - 2323

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address: VIRCHOW KRUASE & COMPANY, LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

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

Name: MR. GERALD SAMPSON

Title: PRESIDENT

Office Address:

3932 SUPERIOR AVENUE
SHEBOYGAN, WI 53081

Telephone: (920) 451 - 2320 EXT

Fax Number: (920) 451 - 2323

E-mail Address: tofsheb@bytehead.com

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: VIRCHOW KRUASE & COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

Date of most recent audit report: 8/16/2002

Period covered by most recent audit: 1/1/2001 TO 12/31/2001

Names and titles of utility management including manager or superintendent:

Name: MR WILLIAM BLASHKA

Title: CERTIFIED OPERATOR

Office Address:

3932 SUPERIOR AVENUE
SHEBOYGAN, WI 53081

Telephone: (920) 451 - 2320

Fax Number: (920) 451 - 2323

E-mail Address:

Name: MS. DARLA FREE

Title: ADMINISTRATIVE ASSISTANT

Office Address:

3932 SUPERIOR AVENUE
SHEBOYGAN, WI 53081

Telephone: (920) 451 - 2320

Fax Number: (920) 451 - 2323

E-mail Address:

Name of utility commission/committee: TOWN OF SHEBOYGAN SANITARY DISTRICT NO. 3 (WATER)

Names of members of utility commission/committee:

MR MARK FLASHER, TREASURER
MR GERALD SAMPSON, PRESIDENT
MR JOHN SKVARCE, SECRETARY

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:

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

IDENTIFICATION AND OWNERSHIP

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail 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)	374,234	315,279	1
Operating Expenses:			
Operation and Maintenance Expense (401)	172,164	177,541	2
Depreciation Expense (403)	148,767	152,351	3
Amortization Expense (404)	0	0	4
Taxes (408)	4,865	4,184	5
Total Operating Expenses	325,796	334,076	
Net Operating Income	48,438	(18,797)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	48,438	(18,797)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	14,205	23,957	8
Interest and Dividend Income (419)	75,768	114,903	9
Miscellaneous Nonoperating Income (421)	124,313	90,621	10
Total Other Income	214,286	229,481	
Total Income	262,724	210,684	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	262,724	210,684	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	109,424	126,265	13
Amortization of Debt Discount and Expense (428)	9,632	9,632	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	119,056	135,897	
Net Income	143,668	74,787	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(151,444)	(226,231)	19
Balance Transferred from Income (433)	143,668	74,787	20
Miscellaneous Credits to Surplus (434)	52,943	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	45,167	(151,444)	

INCOME STATEMENT ACCOUNT DETAILS

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
TOWER RENTAL FROM CELLULAR ANTENNA	14,205	3
Total (Acct. 418):	14,205	
Interest and Dividend Income (419):		
INVESTMENT INCOME	75,768	4
Total (Acct. 419):	75,768	
Miscellaneous Nonoperating Income (421):		
TAX LEVY	124,313	5
Total (Acct. 421):	124,313	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
ADJUSTMENT TO RETAINED EARNINGS	52,943	8
Total (Acct. 434):	52,943	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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	374,234	0	0	0	374,234	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					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 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	374,234	0	0	0	374,234	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,197,587	8,835,425	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,118,744	966,944	2
Net Utility Plant	8,078,843	7,868,481	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	370,262	970,969	6
Special Funds (125)	0	73,742	7
Total Other Property and Investments	370,262	1,044,711	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	498,427	779,671	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	54,399	55,732	11
Other Accounts Receivable (143)	25,098	9,280	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	250,245	0	14
Materials and Supplies (150)	10,964	0	15
Prepayments (165)	2,967	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	842,100	844,683	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	67,418	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	15,980	77,050	20
Total Deferred Debits	83,398	77,050	
Total Assets and Other Debits	9,374,603	9,834,925	

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)	489,235	466,860	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	45,167	(151,444)	23
Total Proprietary Capital	534,402	315,416	
LONG-TERM DEBT			
Bonds (221)	0	2,945,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	2,445,000	0	26
Total Long-Term Debt	2,445,000	2,945,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,832	27,640	28
Payables to Municipality (233)	2,438	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	24,000	28,474	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	32,270	56,114	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	86,639		35
Other Deferred Credits (253)	123,650	0	36
Total Deferred Credits	210,289	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	6,152,642	6,518,395	38
Total Liabilities and Other Credits	9,374,603	9,834,925	

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)	
Plant Accounts:					
Utility Plant in Service (100)	8,896,190	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	301,397				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	9,197,587	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,118,744	0	0	0	9
Total Accumulated Provision	1,118,744	0	0	0	
Net Utility Plant	8,078,843	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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	966,944				966,944	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	148,767				148,767	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,320				3,320	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	152,087	0	0	0	152,087	13
Debits during year						14
Book cost of plant retired	287				287	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	287	0	0	0	287	19
Balance End of Year	1,118,744	0	0	0	1,118,744	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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
Other (specify):					
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	0 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	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

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 for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	10,964	0
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	10,964	0

**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)				
1999 GO NOTES	9,632	428	67,418	1
Total			<u><u>67,418</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

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	466,860	1
Changes during year (explain):		
FIELDSTONE SUBDIVISION	22,375	2
Balance end of year	489,235	

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)
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NONE

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)	
Other Long-Term Debt (224)					
1999 GO NOTES PAYABLE	01/06/1999	10/01/2008	3.95%	2,445,000	1
Total for Account 224				<u>2,445,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	4,865	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>4,865</u>	
Taxes paid during year:		
County, state and local taxes	4,465	6
Social Security taxes	400	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	<u>4,865</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

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)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1999 GO NOTES	28,474	109,424	113,898	24,000	3
Subtotal	28,474	109,424	113,898	24,000	
Notes Payable (231)					
TEMP LOANS	0			0	4
Subtotal	0	0	0	0	
Total	28,474	109,424	113,898	24,000	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	6,518,395	0	0	0	0	6,518,395	1
Add credits during year:							
For Services	7,350					7,350	2
For Mains	26,670					26,670	3
Other (specify):							
HYDRANTS	3,000					3,000	4
HOOK UP FEES	4,948					4,948	5
Deduct charges (specify):							
DEFERRED SPECIAL ASSESSMENTS	407,721					407,721	6
Balance End of Year	6,152,642	0	0	0	0	6,152,642	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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):		
SPECIAL ASSESSMENTS	370,262	2
Total (Acct. 124):	370,262	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	54,399	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	54,399	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS A/R	1,845	11
MISSAPPROPRIATION	23,253	12
Total (Acct. 143):	25,098	
Receivables from Municipality (145):		
SPECIAL ASSESMENTS PLACED ON TAX ROLL	107,550	13
TAX LEVY DEFERRED REVENUE	123,650	14
TAX ROLL DELIQUENT SERVICE CHARGES	11,085	15
DUE FROM DISTRICT #2	7,960	16
Total (Acct. 145):	250,245	
Prepayments (165):		
PREPAID ELECTRIC BILLS	2,967	17
Total (Acct. 165):	2,967	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PRELIMINARY SURVEY AND INVESTIGATION	15,980	19
Total (Acct. 183):	15,980	
Payables to Municipality (233):		
DUE TO MUNICIPALITY	2,438	20
Total (Acct. 233):	2,438	
Other Deferred Credits (253):		
NONE		21
TAX LEVY DEFERRED REVENUE	123,650	22
Total (Acct. 253):	123,650	

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 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	8,864,866	0	0	0	8,864,866	1
Materials and Supplies	5,482	0	0	0	5,482	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,042,844	0	0	0	1,042,844	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	6,335,518	0	0	0	6,335,518	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,491,986	0	0	0	1,491,986	
Net Operating Income	48,438	0	0	0	48,438	8
Net Operating Income as a percent of Average Net Rate Base						
	3.25%	N/A	N/A	N/A	3.25%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	478,047	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(53,138)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	424,909	
Net Income		
Net Income	143,668	5
 Percent Return on Proprietary Capital	 33.81%	

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.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Account 434 - Adjustments to retained earnings were made to record interest on special assessments from prior years and to record inventory.

Materials and Supplies (Page F-10)

The utility began recording inventory in 2001.

Contributions in Aid of Construction (Account 271) (Page F-17)

An adjustment was made to reflect special assessments, which had been classified as current, to being classified as deferred.

Balance Sheet End-of-Year Account Balances (Page F-18)

Account 143 - The misappropriation balance represents an alleged misappropriation of funds by a former employee. This employee has been criminally charged and an attempt will be made to recover the funds.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

response emailed 12/19/03:

TO: Peter J. Leege, Financial Specialist, Public Service Commission of Wisconsin

CC: Darla Free, Administrative Assistant, Town of Sheboygan Sanitary District #3

Mark Flasher, Commissioner, Town of Sheboygan Sanitary District #3

FROM: Tim Herlitzka, Virchow, Krause & Company, LLP

DATE: December 16, 2002

RE: 2001 Analytical Review of PSC Report

The following are responses to the questions from your letter dated December 11, 2002 in regards to the analytical review of the 2001 PSC Annual Report:

1. On page F-17, the \$4,948 classified as Hook Up Fees should be reclassified as contributions in aid of construction - services.
 2. Due to staffing changes at the utility there is no correspondence regarding the analytical review of the 2000 Annual Report. Because of this, the 2000 adjustment for public fire protection revenue of \$2,680 is not included in account 463. The utility will adjust the actual 2002 totals by \$2,680. Could you please forward a copy of this correspondence to the utility?
 3. Due to the staffing changes mentioned above, the utility is not aware of the email received by the Commission on 8/29/01 and have not included this specific item in the 2001 PSC report. The utility will make the required changes in 2002. Could you please forward a copy of this correspondence to the utility?
 4. In 2001 the utility received two payments for its lease of space on a water tower. Account 418 inadvertently included one of these payments. In the future, the utility will account for all future lease amounts in Other Water Revenues.
 5. The correct total for account 689, Miscellaneous General Expense should be \$1,998. The correct total for account 688, Employee Pensions and Benefits, should be \$12,126. The reason for the increase in account 688 from 2000 to 2001 is because the prior year pensions and benefits expense was inadvertently included in account 600 (wages) in the 2000 Annual Report.
 6. The decrease is due to the utility deciding to discontinue recording deferred special assessments on the general ledger.
 7. As in #6 above, the utility decided to no longer record deferred special assessments on the general ledger. The decision was made because of the lengthy time span between when some of these assessments will be collected. The utility still maintains a subsidiary ledger detailing these assessments, however, it had decided to no longer record these items on the general ledger.
- Please contact me at 608-240-2659 or therlitzka@virchowkrause.com with any questions.

December 11, 2002

Ms. Darla Free, Administrative Assistant
Sheboygan Sanitary District
3932 Superior Avenue
Sheboygan, WI 53081-1703

FINANCIAL SECTION FOOTNOTES

2001 Analytical Review DWCCA-5377-PJL

Dear Ms. Free:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. During our review of Account 271 on page F-17 we noted \$4,948 in column (b) described as "Hook Up Fees". Please describe these entries further and explain under which tariff these charges are authorized.

2. Please confirm that the \$108,110 reported in Account 463, Public Fire Protection Service on page W-4 includes the adjustment of \$2,680 as discussed in item number 4 of our exchange of correspondence regarding our review of the utility's 2000 annual report. Please also note that in the future such adjustments should be reported and explained on line 4 under "Other".

3. In item number 6 of your e-mail received at the Commission 8/29/01 it was explained that the adjustment of \$49,000 would be made to Utility Plant in Service and to Earned Surplus. Please explain why this adjustment was not made.

4. In item number 3 of the above referenced e-mail you explained that in the future antenna rental income would be reported in Account 474, Other Water Revenues on page W-4. Please explain why \$14,205 described as TOWER RENTAL FROM CELLULAR ANTENNA is reported in Account 418, Non-operating Rental Income on page F-2.

Please also explain what the \$14,205 reported in Account 474 described as OTHER WATER REVENUES is and note that in the future amounts in column (b) should be described using other than the account title.

5. Please provide an explanation of the increase in Account 689, Miscellaneous General Expenses on page W-5 when compared to the previous year.

6. Please provide an explanation of the decrease in Account 124, Other Investments on page F-18 when compared to the previous year.

7. Please further explain the \$407,721 deduction to Account 271, Contributions in Aid of Construction on page F-17. Please note that while the detail you provided in the footnote explained that this was special assessments which had been classified as current being reclassified to deferred, Account 271 is the correct account in which to record deferred special assessments.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

FINANCIAL SECTION FOOTNOTES

~~Case, Construction Authorization, or Other Commission Reviews.~~

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

ACCOUNTANTS' COMPILATION REPORT

Town of Sheboygan Sanitary District #3
Sheboygan, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Wisconsin for the Town of Sheboygan Sanitary District #3 as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of Town of Sheboygan Sanitary District #3 and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

S
VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
August 16, 2002

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	356,570	1
Total Sales of Water	356,570	
Other Operating Revenues		
Forfeited Discounts (470)	625	2
Other Water Revenues (474)	17,039	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	17,664	
Total Operating Revenues	374,234	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	84,259	5
General Operating Expenses (680-690)	87,905	6
Total Operation and Maintenance Expenses	172,164	
Other Operating Expenses		
Depreciation Expense (403)	148,767	7
Amortization Expense (404)		8
Taxes (408)	4,865	9
Total Other Operating Expenses	153,632	
Total Operating Expenses	325,796	
NET OPERATING INCOME	48,438	

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 (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	6	320	3,918	2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	320	3,918	
Metered Sales to General Customers (461)				
Residential	976	66,478	194,330	4
Commercial	68	21,302	48,640	5
Industrial				6
Total Metered Sales to General Customers (461)	1,044	87,780	242,970	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		108,110	8
Other Sales to Public Authorities (464)	3	638	1,572	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,054	88,738	356,570	

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)
------------------------------	----------------------------------	--	-------------------------

NONE

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 (usually per rate schedule F-1 or Fd-1)	108,110	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	108,110	
Forfeited Discounts (470):		
Customer late payment charges	625	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	625	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,834	7
Other (specify):		
OTHER WATER REVENUES	14,205	8
Total Other Water Revenues (474)	17,039	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	43,617	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,989	3
Chemicals (630)	196	4
Supplies and Expenses (640)	27,422	5
Repairs of Water Plant (650)	1,035	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	84,259	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	41,124	8
Office Supplies and Expenses (681)	8,035	9
Outside Services Employed (682)	20,951	10
Insurance Expense (684)	3,671	11
Employees Pensions and Benefits (686)	1,726	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	12,398	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	87,905	
 Total Operation and Maintenance Expenses	172,164	

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)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		4,465	3
PSC Remainder Assessment		400	4
Other (specify): NONE			5
Total tax expense		<u>4,865</u>	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	14,000		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	206,620		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	220,620	0	
PUMPING PLANT			
Land and Land Rights (320)	34,120		12
Structures and Improvements (321)	245,805		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	403,032		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	682,957	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,000		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			14,000	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			206,620	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	220,620	
PUMPING PLANT				
Land and Land Rights (320)			34,120	12
Structures and Improvements (321)			245,805	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			403,032	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	682,957	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,000	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	991,166		26
Transmission and Distribution Mains (343)	5,514,100	26,670	27
Fire Mains (344)	0		28
Services (345)	725,501	7,351	29
Meters (346)	106,001	9,580	30
Hydrants (348)	494,187	3,000	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,831,955	46,601	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	902		34
Office Furniture and Equipment (372)	15,816	2,909	35
Computer Equipment (372.1)	4,180	8,425	36
Transportation Equipment (373)	40,534	1,000	37
Other General Equipment (379)	36,578	4,000	38
Other Tangible Property (390)	0		39
Total General Plant	98,010	16,334	
Total utility plant in service directly assignable	8,833,542	62,935	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	8,833,542	62,935	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			991,166 26
Transmission and Distribution Mains (343)			5,540,770 27
Fire Mains (344)			0 28
Services (345)			732,852 29
Meters (346)	287		115,294 30
Hydrants (348)			497,187 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	287	0	7,878,269
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			902 34
Office Furniture and Equipment (372)			18,725 35
Computer Equipment (372.1)			12,605 36
Transportation Equipment (373)			41,534 37
Other General Equipment (379)			40,578 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	114,344
Total utility plant in service directly assignable	287	0	8,896,190
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	287	0	8,896,190

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER 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	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			8,127	8,127	1
February			7,563	7,563	2
March			8,769	8,769	3
April			8,276	8,276	4
May			8,146	8,146	5
June			9,879	9,879	6
July			17,236	17,236	7
August			11,244	11,244	8
September			7,996	7,996	9
October			7,897	7,897	10
November			7,716	7,716	11
December			8,175	8,175	12
Total annual pumpage	0	0	111,024	111,024	
Less: Water sold				88,738	13
Volume pumped but not sold				22,286	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				10,500	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				10,500	19
Volume pumped but unaccounted for				11,786	20
Percent of water lost				11%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				830	23
Date of maximum: 7/10/2001					24
Cause of maximum:					25
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				138	26
Date of minimum: 12/24/2001					27
Total KWH used for pumping for the year				186,200	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

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)	
TOWN OF SHEBOYGAN	WELL #1	500	12	25,000	Yes	1
TOWN OF SHEBOYGAN	WELL #2	740	12	170,000	Yes	2

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)
NONE				

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	1	2	1
Location	WELL #1	WELL# 2	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	SIMMONS	LAYNE	5
Year Installed	1999	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	490	420	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	9
Year Installed	1999	1995	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	75	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25

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	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1987	1995	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	160	172	6
Total capacity in gallons (actual)	200,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14

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.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	8,746	0	0	0	8,746
P	D	8.000	73,111	1,256	0	0	74,367
P	D	12.000	83,848	0	0	0	83,848
P	D	15.000	590	0	0	0	590
Total Within Municipality			166,295	1,256	0	0	167,551
Total Utility			166,295	1,256	0	0	167,551

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)	
P	0.625	973	21	0	0	994	54	1
P	1.500	23	0	0	0	23		2
P	2.000	10	0	0	0	10	1	3
P	3.000	4	0	0	0	4	3	4
Total Utility		1,010	21	0	0	1,031	58	

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.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

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)	
0.625	1,016	122	20	0	1,118	10	1
1.000	11	1	1	0	11	0	2
1.500	23	4	0	1	28	0	3
2.000	11	0	0	0	11	0	4
3.000	7	1	1	(2)	5	0	5
Total:	1,068	128	22	(1)	1,173	10	

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)	
0.625	1,084	1	0	0	0	33	1,118	1
1.000	4	7	0	0	0	0	11	2
1.500	0	27	0	0	0	1	28	3
2.000	0	10	0	0	0	1	11	4
3.000	0	5	0	0	0	0	5	5
Total:	1,088	50	0	0	0	35	1,173	

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	0				0	1
Within Municipality	360	2			362	2
Total Fire Hydrants	360	2	0	0	362	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	362
Number of distribution system valves end of year:	891
Number of distribution valves operated during year:	553

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 - Decrease is due to less maintenance of the system done in 2001

Account 684 - Decrease is due to insurance costs improperly classified in 2000.

Water Mains (Page W-15)

Mains were financed by developers.

Water Services (Page W-16)

Services were financed by developers

Meters (Page W-17)

Adjustments to meters is due to an actual count done in 2001.

Hydrants and Distribution System Valves (Page W-18)

Hydrants were financed by developers.
