



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PLEASANT PRAIRIE WATER UTILITY

Principal Office: 9915 39TH AVENUE
PLEASANT PRAIRIE, WI 53158-6504

For the Year Ended: DECEMBER 31, 2002

**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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PLEASANT PRAIRIE WATER UTILITY

Utility Address: 9915 39TH AVENUE
PLEASANT PRAIRIE, WI 53158-6504

When was utility organized? 2/6/1969

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS KATHLEEN M GOESSL CPA

Title: FINANCE DIRECTOR

Office Address:

9915 39TH AVENUE
PLEASANT PRAIRIE, WI 53158-6504

Telephone: (262) 694 - 1400 EXT 1130

Fax Number: (262) 694 - 4734 EXT

E-mail Address: kgoessl@plprairiewi.com

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

Name: JOHN STEINBRINK SR

Title: VILLAGE PRESIDENT

Office Address:

9915 39TH AVENUE
PLEASANT PRAIRIE, WI 53158-6504

Telephone: (262) 694 - 1400 EXT 1170

Fax Number: (262) 694 - 4734

E-mail Address:

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: MS VICKI HELLENBRAND

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY

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

Telephone: (608) 240 - 2387

Fax Number: (608) 249 - 8532

E-mail Address: vhellenbrand@virchowkrause.com

Date of most recent audit report: 3/25/2003

Period covered by most recent audit: 1/1/2002 THRU 12/31/2002

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL R POLLOCOFF

Title: VILLAGE ADMINISTRATOR

Office Address:

9915 39TH AVENUE
PLEASANT PRAIRIE, WI 53158-6504

Telephone: (262) 694 - 1400 EXT 1171

Fax Number: (262) 694 - 4734

E-mail Address: mpollocoff@plprairiewi.com

Name of utility commission/committee: VILLAGE OF PLEASANT PRAIRIE BOARD

Names of members of utility commission/committee:

- MR ESTEBAN R KUMORKIEWICZ, VILLAGE TRUSTEE
 - MR WILLIAM O'TOOLE, VILLAGE TRUSTEE
 - MR MICHAEL J SERPE, VILLAGE TRUSTEE
 - MR JOHN P STEINBRINK, VILLAGE PRESIDENT
 - MR THOMAS TERWALL, VILLAGE TRUSTEE
-

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

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)	1,919,071	1,869,296	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,352,621	1,184,268	2
Depreciation Expense (403)	457,560	405,935	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	384,127	10,409	5
Total Operating Expenses	2,194,308	1,600,612	
Net Operating Income	(275,237)	268,684	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(275,237)	268,684	
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)	106,949	163,524	10
Miscellaneous Nonoperating Income (421)	174,000	0	11
Total Other Income	280,949	163,524	
Total Income	5,712	432,208	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	5,712	432,208	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	116,987	14
Amortization of Debt Discount and Expense (428)	11,287	17,785	15
Amortization of Premium on Debt--Cr. (429)	276		16
Interest on Debt to Municipality (430)	202,617	217,683	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	4,965	5,440	19
Total Interest Charges	208,663	347,015	
Net Income	(202,951)	85,193	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(3,855,613)	(3,940,806)	20
Balance Transferred from Income (433)	(202,951)	85,193	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	36,832	0	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)	(4,095,396)	(3,855,613)	

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 Income from Nonutility Operations, Account 417.

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	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL ASSESSMENTS	66,580	5
INTEREST ON INVESTMENTS	40,369	6
Total (Acct. 419):	106,949	
Miscellaneous Nonoperating Income (421):		
PG & E PAYMENT FOR LOSS OF REVENUE	174,000	7
Total (Acct. 421):	174,000	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
TRANSFER OF TOWER LEASE REVENUE TO RECPLX	9,750	11
TRANSFER OF ROAD IMPROVEMENT TO MUNICIPAL FUND	27,082	12
Total (Acct. 435)--Debit:	36,832	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
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 & 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):					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	1,919,071	0	0	0	1,919,071	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 (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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,919,071	0	0	0	1,919,071	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. 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.
3. 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	149,201		149,201	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	1,318		1,318	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	150,519	0	150,519	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	33,459,171	27,348,239	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,157,385	3,668,990	2
Net Utility Plant	29,301,786	23,679,249	
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)	1,142,260	1,425,191	6
Special Funds (125)	0	0	7
Total Other Property and Investments	1,142,260	1,425,191	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,067,459	3,056,966	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	158,699	113,918	11
Other Accounts Receivable (143)	181,046	65,019	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	122,625	163,153	14
Materials and Supplies (150)	16,094	13,769	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,545,923	3,412,825	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	70,459	71,888	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	70,459	71,888	
Total Assets and Other Debits	32,060,428	28,589,153	

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)	10,610,944	7,892,375	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(4,095,396)	(3,855,613)	23
Total Proprietary Capital	6,515,548	4,036,762	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	4,603,229	4,482,500	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	4,603,229	4,482,500	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	253,945	159,090	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	1,148	882	31
Interest Accrued (237)	22,552	21,111	32
Other Current and Accrued Liabilities (238)	16,791	13,220	33
Total Current and Accrued Liabilities	294,436	194,303	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	12,794	0	34
Customer Advances for Construction (252)	2,071,068	4,161,165	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	2,083,862	4,161,165	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	18,563,353	15,714,423	41
Total Liabilities and Other Credits	32,060,428	28,589,153	

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 (101)	32,713,834	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	745,337				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	33,459,171	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	4,157,385	0	0	0	10
Total Accumulated Provision	4,157,385	0	0	0	
Net Utility Plant	29,301,786	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	3,668,990				3,668,990	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	457,560				457,560	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	16,854				16,854	6
Accruals charged other						7
accounts (specify):						8
CONSTRUCTION CREW OH	19,524				19,524	9
Salvage	7,464				7,464	10
Other credits (specify):						11
OTHER	3				3	12
Total credits	501,405	0	0	0	501,405	13
Debits during year						14
Book cost of plant retired	13,010				13,010	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	13,010	0	0	0	13,010	19
Balance End of Year	4,157,385	0	0	0	4,157,385	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 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	16,094	13,769 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	16,094	13,769

**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)				
\$2,445,000 G.O. NOTES (\$409,659.75 - WATER)	1,107	428	5,260	1
\$3,485,000 G.O. NOTES (\$587,000)	1,493	428	10,081	2
\$4,320,000 G.O. BONDS (\$758,590 - WATER)	1,785	428	10,711	3
\$4,4385,000 NOTES (\$422,000 - WATER)	205	428	9,652	4
\$5,535,000 REFUNDING BOND (\$99,840 WATER)	152	428	1,930	5
\$5,655,000 G.O. BONDS (\$1,094,930 - WATER)	1,885	428	18,852	6
\$6,095,000 G.O. NOTES (\$2,222,000 - WATER)	4,658	428	13,973	7
Total			70,459	
Unamortized premium on debt (251)				
\$4,385,000 NOTES (\$422,000 - WATER)	276	429	12,794	8
Total			12,794	

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	7,892,375	1
Changes during year (explain):		
TID #2 - SHERIDAN RD (BARNES - 165)	1,371,535	2
TID #2 - "165" (SHERIDAN - 57TH AVE)	2,088,938	3
TID #2 PG&E CONTRIBUTION FOR ABOVE PROJECTS	(1,153,815)	4
TID #2 72ND AVE / 108TH ST	233,627	5
TID #2 SHERIDAN ROAD (104TH - 112TH ST)	178,284	6
Balance end of year	10,610,944	

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)	
Advances (223)					
G.O. NOTE - \$4,385 M	10/15/2002	10/01/2012	2.65%	422,000	1
G.O. PROMISSORY NOTE - \$2.445 M	10/01/1997	10/01/2007	4.43%	346,828	2
G.O. PROMISSORY NOTE - \$6.095 M	03/01/1996	12/01/2005	4.15%	1,757,135	3
G.O. REFUNDING BOND - \$5.535 M	03/01/1999	09/01/2015	4.00%	88,011	4
G.O. REFUNDING BONDS - \$5.655M	05/15/1998	12/01/2012	4.40%	866,460	5
G.O. REFUNDING NOTES - \$4.32M	07/15/1998	06/01/2008	4.23%	585,795	6
G.O. NOTE - \$3.485 M	08/01/1999	06/01/2009	4.18%	537,000	7
Total for Account 223				<u>4,603,229</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	882	1
Accruals:		
Charged water department expense	13,322	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>13,322</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	11,185	7
PSC Remainder Assessment	1,871	8
Other (explain):		
NONE		9
Total payments and other debits	<u>13,056</u>	
Balance end of year	<u><u>1,148</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)					
\$4.32M G.O. NOTE DUE 6/1/2008	2,440	26,651	26,942	2,149	2
\$6.095M G.O. NOTE DUE 12/01/2005	7,209	84,286	84,649	6,846	3
\$2.445M G.O. NOTES DUE 10/01/2007	4,289	16,882	17,155	4,016	4
\$4.385M G.O. NOTE DUE 10/01/2012		2,744	0	2,744	5
\$5.655M G.O. BONDS DUE 12/1/2012	3,635	42,435	42,680	3,390	6
\$5.535 G.O. BONDS DUE 9/1/2015	1,302	3,860	3,919	1,243	7
\$3.485 G.O. NOTE DUE 6/1/2009	2,236	25,759	25,831	2,164	8
Subtotal	21,111	202,617	201,176	22,552	
Other Long-Term Debt (224)					
NONE	0	0	0	0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	10
Subtotal	0	0	0	0	
Total	21,111	202,617	201,176	22,552	

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	15,714,423	0	0	0	0	15,714,423	1
Add credits during year:							
For Services	172,476					172,476	2
For Mains	2,203,277					2,203,277	3
Other (specify):							
HYDRANTS	128,225					128,225	4
RESERVOIR	344,952					344,952	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	18,563,353	0	0	0	0	18,563,353	
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	1,142,260	2
Total (Acct. 124):	1,142,260	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	158,699	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	158,699	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
PG & E PAYMENT FOR LOSS OF REVENUE	174,000	11
ACCOUNTS RECEIVABLE OTHER	7,046	12
Total (Acct. 143):	181,046	
Receivables from Municipality (145):		
TAX ROLL RECEIVABLE - DELINQUENT WATER & FIRE PROTECTION BILLS	28,106	13
TAX ROLL RECEIVABLE - SPECIAL ASSESSMENT INSTALLMENTS	94,519	14
Total (Acct. 145):	122,625	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

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)
<hr/>	
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0
<hr/>	

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	29,911,517	0	0	0	29,911,517	1
Materials and Supplies	14,931	0	0	0	14,931	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	3,913,187	0	0	0	3,913,187	4
Customer Advances for Construction	2,071,068				2,071,068	5
Contributions in Aid of Construction	17,138,888	0	0	0	17,138,888	6
Other (specify):						
NONE					0	7
Average Net Rate Base	6,803,305	0	0	0	6,803,305	
Net Operating Income	(275,237)	0	0	0	(275,237)	8
Net Operating Income as a percent of Average Net Rate Base						
	-4.05%	N/A	N/A	N/A	-4.05%	

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	9,251,659	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(3,975,504)	3
Other (Specify):		4
Total Average Proprietary Capital	5,276,155	
Net Income		
Net Income	(202,951)	5
Percent Return on Proprietary Capital	-3.85%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

CONTRIBUTION IN AID OF CONSTURCTION - MEADOWLANDS ADDITION #2, TOBIN CREEK, PRAIRIE VILLAGE WEST ADDITION #1 CONDOS, MISSION HILLS - ADDITION #3, AND MISSION HILLS - DEER RUN.

PG & E & TID #2 CONTRIBUTIONS - HWY 165 (SHERIDAN RD - 57TH AVE) AND SHERIDAN RD (BARNES TO "165").

PG & E CONTRIBUTION - CTH 'H' SECTION 3

TID #2 CONTRIBUTIONS - 72ND AVE / 108TH ST AND SHERIDAN RD (104TH - 112TH ST)

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

4730-WR-102 APPLICATION OF THE VILLAGE OF PLEASANT PRAIRIE FOR AUTHORITY TO CHANGE ITS METHOD OF COST RECOVERY OF PROVIDING PUBLIC FIRE PROTECTION SERVICE. HEARING DATE 12/16/02 AUTHORIZED DIRECT BILL BASED ON THE VALUE METHOD.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

10/8/03 psc reply:
Dear Kathy,

Thanks for your reply to our review.

In regards to Item 2, in the future these types of transfers to the municipality should be recorded in Account 439, Appropriations of Income to Municipal Funds.

Thanks again.

Regards, Elaine

10/1/03 email response:
Elaine,

1. PG & E (Badger Generating) was a potential large water user (5,000,000 - 7,000,000 gallons per day) that was planning to build in the Village. We had an agreement with them on many items, but one was concerning delay by PG & E and the impact on the general service rate payers. If PG & E choose not to deliver to the Village the Water Notice to proceed by December 31, 2002, Badger owed the Water Utility \$174,000. The amount in Account 421 is that payment. PG & E will not be building in the Village.

2. Transfer of tower lease revenue to RecPlex - Sprint has a cell tower on top of our water tower located at 5726 104th Ave, which they pay the water utility a monthly lease amount, which is recorded in acct #472 Rents from water property. The members of utility commission has voted to use the dollars received on this lease for the benefit of our therapeutic recreation program at our recreational center (RecPlex), so the dollars were transferred out of the water utility

Transfer of Road Improvement to Municipal Fund - 79th Street / 69th Avenue water main and sewer main installation required a rebuild of these street, so both the water utility \$27,082 and the sewer utility \$27,298 contributed to general government to help cover the cost of rebuilding these roads.

3. Attached is a list of the people that owe us and the amounts.

9/23/03 email:
Dear Ms. Goessl:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 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. On Page F-2, an amount is reported in Account 421 described as "PG & E PAYMENT FOR LOSS OF REVENUE". Please furnish a more detailed explanation of

FINANCIAL SECTION FOOTNOTES

this amount.

2. On Page F-2, two amounts are reported in Account 435 described as "TRANSFER OF TOWER LEASE REVENUE TO RECPLEX" and "TRANSFER OF ROAD IMPROVEMENT TO MUNICIPAL FUND". Please provide a more detailed explanation of each of these amounts.

3. On Page F-19, an amount is reported in Account 143 described as "Accounts Receivable Other". Please provide more detail describing this amount, such as a short list.

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.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. 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 elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,895,369	1
Total Sales of Water	1,895,369	
Other Operating Revenues		
Forfeited Discounts (470)	9,215	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	9,750	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,737	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	23,702	
Total Operating Revenues	1,919,071	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	879,077	8
Pumping Expenses (620-625)	39,680	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	280,189	11
Customer Accounts Expenses (901-904)	4,759	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	148,916	14
Total Operation and Maintenance Expenses	1,352,621	
Other Operating Expenses		
Depreciation Expense (403)	457,560	15
Amortization Expense (404-407)		16
Taxes (408)	384,127	17
Total Other Operating Expenses	841,687	
Total Operating Expenses	2,194,308	
NET OPERATING INCOME	(275,237)	

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	9	341	577	2
Industrial	2	112	263	3
Total Unmetered Sales to General Customers (460)	11	453	840	
Metered Sales to General Customers (461)				
Residential	2,611	206,495	679,672	4
Commercial	109	97,980	233,830	5
Industrial	64	222,928	431,937	6
Total Metered Sales to General Customers (461)	2,784	527,403	1,345,439	
Private Fire Protection Service (462)	100		36,890	7
Public Fire Protection Service (463)	3,004		477,784	8
Other Sales to Public Authorities (464)	20	10,124	34,416	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,919	537,980	1,895,369	

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)	477,784	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)	477,784	
Forfeited Discounts (470):		
Customer late payment charges	9,215	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	9,215	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
SPRINT CELL TOWER LEASE ON TOP OF WATER TOWER LOCATED AT 5726 104TH AVE	9,750	8
Total Rents from Water Property (472)	9,750	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,716	10
Other (specify): OTHER	21	11
Total Other Water Revenues (474)	4,737	
Amortization of Construction Grants (475):		
NONE		12
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)	879,077	2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	879,077	
 PUMPING EXPENSES		
Operation Labor (620)	8,667	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	27,979	7
Operation Supplies and Expenses (623)	2,057	8
Maintenance of Pumping Plant (625)	977	9
Total Pumping Expenses	39,680	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	87,196	14
Operation Supplies and Expenses (641)	32,838	15
Maintenance of Distribution Reservoirs and Standpipes (650)	130,396	16
Maintenance of Mains (651)	4,444	17
Maintenance of Services (652)	7,910	18
Maintenance of Meters (653)	5,677	19
Maintenance of Hydrants (654)	10,596	20
Maintenance of Other Plant (655)	1,132	21
Total Transmission and Distribution Expenses	280,189	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,029	22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)	730	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	4,759	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	34,828	27
Office Supplies and Expenses (921)	9,151	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	39,072	30
Property Insurance (924)	6,749	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	48,444	33
Regulatory Commission Expenses (928)	1,232	34
Miscellaneous General Expenses (930)	1,101	35
Transportation Expenses (933)	8,339	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	148,916	
Total Operation and Maintenance Expenses	1,352,621	

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		374,367	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,562	2
Net property tax equivalent		370,805	
Social Security		11,451	3
PSC Remainder Assessment		1,871	4
Other (specify): NONE			5
Total tax expense		<u>384,127</u>	

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, 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			Kenosha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.201704				3
County tax rate	mills		5.302631				4
Local tax rate	mills		4.074185				5
School tax rate	mills		9.074796				6
Voc. school tax rate	mills		1.568849				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.222165				10
Less: state credit	mills		1.204975				11
Net tax rate	mills		19.017190				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.074185				14
Combined School Tax Rate	mills		10.643645				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.717830				17
Total Tax Rate	mills		20.222165				18
Ratio of Local and School Tax to Total	dec.		0.727807				19
Total tax net of state credit	mills		19.017190				20
Net Local and School Tax Rate	mills		13.840841				21
Utility Plant, Jan. 1	\$	27,348,239	27,348,239				22
Materials & Supplies	\$	13,769	13,769				23
Subtotal	\$	27,362,008	27,362,008				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	27,362,008	27,362,008				26
Assessment Ratio	dec.		0.988523				27
Assessed Value	\$	27,047,974	27,047,974				28
Net Local & School Rate	mills		13.840841				29
Tax Equiv. Computed for Current Year	\$	374,367	374,367				30
Tax Equivalent per 1994 PSC Report	\$	350,518					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	374,367					34

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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
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)	3,615		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)	145,552		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	50,138		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	199,305	0	
PUMPING PLANT			
Land and Land Rights (320)	9,628		12
Structures and Improvements (321)	17,638	807	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	167,365		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	194,631	807	
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)	138,249	76,150	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)			3,615 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)			145,552 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			50,138 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	199,305
PUMPING PLANT			
Land and Land Rights (320)			9,628 12
Structures and Improvements (321)			18,445 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			167,365 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	195,438
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)			214,399 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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	3,884,481	242,742	26
Transmission and Distribution Mains (343)	16,534,822	4,704,470	27
Fire Mains (344)	0		28
Services (345)	2,801,710	228,815	29
Meters (346)	520,683	82,287	30
Hydrants (348)	1,943,896	248,894	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	25,823,841	5,583,358	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	300,000		34
Office Furniture and Equipment (391)	31,120	926	35
Computer Equipment (391.1)	74,905	10,016	36
Transportation Equipment (392)	114,022	2,858	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	57,825		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	41,030		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	272,521	46,761	44
Other Tangible Property (399)	0		45
Total General Plant	891,423	60,561	
Total utility plant in service directly assignable	27,109,200	5,644,726	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	27,109,200	5,644,726	

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)			4,127,223 26
Transmission and Distribution Mains (343)		(20,693)	21,218,599 27
Fire Mains (344)			0 28
Services (345)		(4,347)	3,026,178 29
Meters (346)	60		602,910 30
Hydrants (348)		(2,042)	2,190,748 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	60	(27,082)	31,380,057
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			300,000 34
Office Furniture and Equipment (391)			32,046 35
Computer Equipment (391.1)			84,921 36
Transportation Equipment (392)			116,880 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			57,825 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			41,030 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)	12,950		306,332 44
Other Tangible Property (399)			0 45
Total General Plant	12,950	0	939,034
Total utility plant in service directly assignable	13,010	(27,082)	32,713,834
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	13,010	(27,082)	32,713,834

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	38,488			38,488	1
February	42,486			42,486	2
March	39,199			39,199	3
April	48,492			48,492	4
May	48,728			48,728	5
June	56,327			56,327	6
July	99,386			99,386	7
August	74,329			74,329	8
September	54,784			54,784	9
October	42,453			42,453	10
November	46,321			46,321	11
December	54,152			54,152	12
Total annual pumpage	645,145	0	0	645,145	
Less: Water sold				537,980	13
Volume pumped but not sold				107,165	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				8,902	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				8,902	19
Volume pumped but unaccounted for				98,263	20
Percent of water lost				15%	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.)				3,082	23
Date of maximum: 7/22/2002					24
Cause of maximum:					25
Lawn Sprinklers					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				542	26
Date of minimum: 4/21/2002					27
Total KWH used for pumping for the year				368,960	28
If water is purchased: Vendor Name: Kenosha Water Utility					29
Point of Delivery: Nine individually metered locations					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)	
WELL - 9000 WILMOT ROAD	#1	1,644	14	0	No	1

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)	1
Identification	WELL #1			1
Location	LADISH			2
Purpose	S			3
Destination	D			4
Pump Manufacturer	LAYNE			5
Year Installed	1971			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	800			8
Pump Motor or Standby Engine Mfr	WESTGHS			9 10
Year Installed	1971			11
Type	ELECTRIC			12
Horsepower	200			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
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 23
Year Installed				24
Type				25
Horsepower				26

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	TANK #1 - LADISH	TANK #2 - TIMBER RIDGE	TANK #5 - I-94	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1970	1977	1990	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	135	129	125	6
Total capacity in gallons (actual)	500,000	200,000	750,000	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
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				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	TANK #6 - LAKEVIEW	TANK #7 - HWY 165	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1992	1995	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	25	125	6
Total capacity in gallons (actual)	5,000,000	750,000	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
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

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)		
M	D	1.000	26,500	0	0	0	26,500	1	
M	D	1.250	2,050	0	0	0	2,050	2	
M	D	1.500	600	0	0	0	600	3	
M	D	2.000	2,561	0	0	0	2,561	4	
M	D	3.000	2,600	0	0	0	2,600	5	
M	D	6.000	10,932	0	0	0	10,932	6	
P	D	6.000	2,085	0	0	0	2,085	7	
M	D	8.000	16,362	0	0	0	16,362	8	
P	D	8.000	107,814	9,671	0	0	117,485	9	
M	D	10.000	18	0	0	0	18	10	
P	D	10.000	400	0	0	0	400	11	
M	D	12.000	41,809	0	0	0	41,809	12	
P	D	12.000	103,061	14,430	0	0	117,491	13	
M	T	16.000	26,975	0	0	0	26,975	14	
P	T	16.000	81,169	3,342	0	0	84,511	15	
M	T	20.000	4,577	0	0	0	4,577	16	
P	T	20.000	705	20	0	0	725	17	
M	T	24.000	6,194	0	0	0	6,194	18	
P	S	24.000	1,762	9,947	0	0	11,709	19	
M	S	30.000	0	14,062			14,062	20	
Total Within Municipality			438,174	51,472	0	0	489,646		
Total Utility			438,174	51,472	0	0	489,646		

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	0.750	231	0	0	0	231		1
M	1.000	2,570	159	0	0	2,729	325	2
M	1.500	132	35	0	0	167	25	3
M	2.000	18	0	0	0	18		4
M	3.000	3	0	0	0	3		5
M	4.000	5	0	0	0	5		6
M	6.000	1	0	0	0	1		7
P	6.000	80	0	0	0	80	14	8
M	8.000	11	0	0	0	11		9
P	8.000	31	9	0	0	40	6	10
P	10.000	1	0	0	0	1	1	11
P	12.000	1	1	0	0	2		12
M	12.000	1	0	0	0	1		13
Total Utility		3,085	204	0	0	3,289	371	

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	1,406	0	0	(16)	1,390	10	1
0.750	1,209	236	0	0	1,445	14	2
1.000	15	0	0	0	15	0	3
1.500	21	6	0	0	27	0	4
2.000	77	2	1	0	78	8	5
3.000	15	1	0	0	16	6	6
4.000	14	0	0	0	14	8	7
6.000	1	2	0	0	3	1	8
Total:	2,758	247	1	(16)	2,988	47	

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	1,345	22	0	1	0	22	1,390	1
0.750	1,370	28	1	2	0	44	1,445	2
1.000	2	11	0	0	0	2	15	3
1.500	0	16	5	6	0	0	27	4
2.000	0	29	38	9	0	2	78	5
3.000	0	6	9	1	0	0	16	6
4.000	0	3	10	1	0	0	14	7
6.000	0	2	1	0	0	0	3	8
Total:	2,717	117	64	20	0	70	2,988	

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	1,007	91			1,098	2
Total Fire Hydrants	1,007	91	0	0	1,098	
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: 730
 Number of distribution system valves end of year: 1,129
 Number of distribution valves operated during year: 437

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Operation Labor (640) - Well Inspections - DNR requirement \$10,364

Maintenance of Distribution Reservoirs and Standpipes (650) - Painting of Ladish Tower \$129,370 in 2002; Timber Ridge tower was painted in 2001 \$47,482.

Maintenance of Hydrants (654) - In 2001, moved hydrants in Timber Ridge Subdivision to accommodate for road improvements in that subdivisions.

Administrative and General Salaries (920) - Village Engineer hired in 2002.

Outside Services Employed (923) - Change in method of charging Public Fire Protection study \$8,711 and Leak detection study \$10,500.

Employee Pensions and Benefits (926) - Increase in operating payroll and health insurance premiums.

Water Utility Plant in Service (Page W-08)

Land and land rights (340) Additions- easement payments for land needed for Sheridan Rd (Barnes to "165") and Hwy 165 (Sheridan Rd - 57th Ave) water mains.

Distribution Reservoirs and Standpipes (342) Additions - lowering of our Ladish water tower \$215,582 and fence at our I-94 water tower

Adjustments for transmission, services and hydrants - 79th Ave / 69th Ave road improvement costs occurred at the same time as the water main installation. These costs were originally booked in water, transferred to general capital project fund in 2001 after PSC report was submitted.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Additions were developer contributed or paid by TID #2.

Developer installed mains are recorded at cost plus 20% for engineering, administration and overhead. The following were recorded under this method.

Meadowland Addition #2	\$26,739	745 feet of 8"
Meadowland Addition #2	\$47,500	776 feet of 16"
Tobin Creek	\$79,671	1,160 feet of 12"
Tobin Creek	\$168,543	3,986 feet of 8"
Prairie Village West	\$105,759	2,409 feet of 8"
Mission Hills Addition #3	\$ 75,932	1,916 feet of 8"
Mission Hills-Deer Run	\$ 19,084	482 feet of 8"

TID #2 installed mains are recorded at actual cost including engineering, the following were installed by TID #2.

72nd Ave / 108th St	\$186,515	2,520 feet of 16"
Sheridan Rd (104th-112th)	\$159,133	3,800 feet of 12"

TID #2 along with contributions from PG&E installed mains which are recorded at actual cost including engineering. The property owners were also assessed based on average actual 8" main cost per foot. The assessment was deferred until hookup. When hookup occurs, revenue will be recorded in TID #2 fund until dissolved then general fund.

Hwy 165 (Sheridan Rd-57th Ave)	\$1,887,626	14,062 feet of 30"
Hwy 165 (Sheridan Rd-57th Ave)	\$ 16,475	40 feet of 24"
Hwy 165 (Sheridan Rd-57th Ave)	\$ 4,822	20 feet of 20"
Hwy 165 (Sheridan Rd-57th Ave)	\$ 9,639	25 feet of 16"
Hwy 165 (Sheridan Rd-57th Ave)	\$ 9,919	83 feet of 8"
Sheridan Road (Barnes to "165")	\$1,265,731	9,907 feet of 24"
Sheridan Road (Barnes to "165")	\$ 11,035	50 feet of 8"

PG & E installed mains are recorded at actual cost including engineering. The following were installed with contributions from PG & E:

CTH "H" Section 3	\$ 628,462	9,470 feet of 12"
CTH "H" Section 3	\$ 1,190	21 feet of 16"

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

Developer installed mains are recorded at cost plus 20% for engineering, administration and overhead. The following were recorded under this method:

Meadowlands Addition #2	\$ 4,085 - (6)	1.5" Services
Tobin Creek	\$40,334 - (58)	1" Services
Prairie Village West	\$10,706 - (9)	1" Services
Prairie Village West	\$28,045 - (23)	1.5 " Services
Mission Hills Addition #3	\$23,898 - (31)	1" Services
Mission Hills - Deer Run	\$ 4,681 - (6)	1" Services

TID #2 installed services are recorded at actual cost including engineering. The following were installed by TID #2:

72nd Ave / 108th St	\$23,805 - (8)	8" Services
72nd Ave / 108th St	\$ 4,020 - (1)	12" Services
Sheridan Rd (104th-112th St)	\$ 3,402 - (4)	1" Services
Sheridan Rd (104th-112th St)	\$ 3,402 - (4)	1 1/2" Services

TID #2 along with contributions from PG&E installed services which are recorded at actual cost including engineering. The property owners were also assessed based on average cost of all services installed on the project. The assessment was deferred until hookup.

Hwy 165 (Sheridan Rd-57th Ave)	\$ 56,242	(40)	1" Services
Hwy 165 (Sheridan Rd-57th Ave)	\$ 2,356	(1)	1.5" Services
Hwy 165 (Sheridan Rd-57th Ave)	\$ 15,868	(1)	8" Services
Sheridan Road (Barnes to "165")	\$ 6,861	(11)	1" Services
Sheridan Road (Barnes to "165")	\$ 1,108	(1)	1 1/2" Services

Meters (Page W-17)

Adjustment to match actual year end count.

Hydrants and Distribution System Valves (Page W-18)

Less than half of distribution valves were operated during the year because our bolts are rusting, so when operated leaks occur requiring repairs and thus slowing down the process. All new water projects use stainless steel nuts and bolts that do not rust.