



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, 1999

**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

E-mail Address: kgoessl@plprairiewi.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR JOHN P STEINBRINK

Title: VILLAGE PRESIDENT

Office Address:

8602 88TH AVENUE
PLEASANT PRAIRIE, WI 53158

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR CHARLES P CEDERGREN CPA

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 240 - 2656

Fax Number: (608) 249 - 8532

E-mail Address: ccedergren@virchowkrause.com

Date of most recent audit report: 3/21/2000

Period covered by most recent audit: JANUARY 1, 1999 - DECEMBER 31, 1999

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 EDWARD S KAUFFMAN, VILLAGE TRUSTEE

MR ESTEBAN R KUMORKIEWICZ, 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. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance: [REDACTED]

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

IDENTIFICATION AND OWNERSHIP

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)	2,104,578	1,845,319	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,096,257	967,007	2
Depreciation Expense (403)	360,150	334,876	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	362,535	362,949	5
Total Operating Expenses	1,818,942	1,664,832	
Net Operating Income	285,636	180,487	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	285,636	180,487	
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)	135,019	128,651	10
Miscellaneous Nonoperating Income (421)	0	8,218	11
Total Other Income	135,019	136,869	
Total Income	420,655	317,356	
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	420,655	317,356	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	129,319	102,936	14
Amortization of Debt Discount and Expense (428)	16,847	31,687	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	216,508	191,515	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	12,105	16,720	19
Total Interest Charges	350,569	309,418	
Net Income	70,086	7,938	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(4,086,352)	(4,094,290)	20
Balance Transferred from Income (433)	70,086	7,938	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	20,949	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)	(4,037,215)	(4,086,352)	

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		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL ASSESSMENTS	59,412	5
INTEREST ON INVESTMENTS	75,607	6
Total (Acct. 419):	135,019	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
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):		
PUBLIC FIRE PROTECTION PORTION FORGIVEN	20,949	11
Total (Acct. 435)--Debit:	20,949	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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)	7,000				7,000	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):						
CONTRACTOR HIRED BY UTILITY	7,000				7,000	6
Total costs and expenses	7,000	0	0	0	7,000	
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	2,104,578	0	0	0	2,104,578	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,104,578	0	0	0	2,104,578	

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	154,042		154,042	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	18,712		18,712	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	172,754	0	172,754	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	24,566,544	22,987,798	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,825,458	2,444,771	2
Net Utility Plant	21,741,086	20,543,027	
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)	1,570,034	1,615,946	6
Special Funds (125)	0	0	7
Total Other Property and Investments	1,570,034	1,615,946	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,813,821	1,050,511	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	171,752	146,091	11
Other Accounts Receivable (143)	308,912	379,980	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	13,578	13,183	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	2,308,063	1,589,765	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	106,536	105,934	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	106,536	105,934	
Total Assets and Other Debits	25,725,719	23,854,672	

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)	7,529,014	7,529,014	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(4,037,215)	(4,086,352)	23
Total Proprietary Capital	3,491,799	3,442,662	
LONG-TERM DEBT			
Bonds (221)	1,294,781	1,433,338	24
Advances from Municipality (223)	5,063,632	4,477,587	25
Other Long-Term Debt (224)	1,279,554	0	26
Total Long-Term Debt	7,637,967	5,910,925	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	206,946	141,965	28
Payables to Municipality (233)	0	1,337,410	29
Customer Deposits (235)			30
Taxes Accrued (236)	996	0	31
Interest Accrued (237)	37,735	87,036	32
Other Current and Accrued Liabilities (238)	15,023	20,396	33
Total Current and Accrued Liabilities	260,700	1,586,807	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	525,950	501,266	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	525,950	501,266	
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)	13,809,303	12,413,012	41
Total Liabilities and Other Credits	25,725,719	23,854,672	

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)	24,539,577	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)	26,967				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	24,566,544	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,825,458	0	0	0	10
Total Accumulated Provision	2,825,458	0	0	0	
Net Utility Plant	21,741,086	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	2,444,771				2,444,771	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	360,150				360,150	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,073				11,073	6
Accruals charged other						7
accounts (specify):						8
Construction Crew Overhead	16,873				16,873	9
Salvage	2,425				2,425	10
Other credits (specify):						11
					0	12
Total credits	390,521	0	0	0	390,521	13
Debits during year						14
Book cost of plant retired	9,834				9,834	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	9,834	0	0	0	9,834	19
Balance End of Year	2,825,458	0	0	0	2,825,458	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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	13,578	13,183
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>13,578</u>	<u>13,183</u>

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)				
\$2,330,000 REVENUE BANS (\$1,281,940 - WATER)	5,464	181	10,928	1
\$2,445,000 G.O. NOTES (\$409,659.75 - WATER)	1,107	181	8,582	2
\$3,485,000 G.O. NOTES (\$587,000)	373	181	14,561	3
\$4,320,000 G.O. BONDS (\$758,590 - WATER)	1,785	181	16,067	4
\$5,000,000 G.O. REFUNDING (\$216,945 - WATER)	317	181	1,557	5
\$5,535,000 REFUNDING BOND (\$99,840 WATER)	127	181	2,387	6
\$5,655,000 G.O. BONDS (\$1,094,930 - WATER)	1,885	181	24,508	7
\$6,095,000 G.O. NOTES (\$2,222,000 - WATER)	4,658	181	27,946	8
\$6,735,000 G.O. NOTES (\$109,042.57 - WATER)	1,130	181	0	9
Total			106,536	
Unamortized premium on debt (251)				
NONE				10
Total			0	

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	7,529,014	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>7,529,014</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
BOND ANTICIPATION NOTES - \$2.33 M	01/27/1997	12/01/2001	4.75%	1,294,781	1
Total Bonds (Account 221):				1,294,781	

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 - \$3.485 M	08/01/1999	06/01/2009	4.18%	587,000	1
G.O. PROMISSORY NOTE - \$6.095 M	03/01/1996	12/01/2005	4.15%	2,030,585	2
G.O. PROMISSORY NOTE - \$6.735 M	12/15/1995	12/01/2000	4.20%	0	3
G.O. PROMISSORY NOTE - \$2.445 M	10/01/1997	10/01/2007	4.43%	409,660	4
G.O. REFUNDING BOND - \$5.535 M	03/01/1999	09/01/2015	4.00%	99,840	5
G.O. REFUNDING BOND - \$5M	04/01/1991	12/01/2004	6.25%	116,907	6
G.O. REFUNDING BONDS - \$5.655M	05/15/1998	12/01/2012	4.40%	1,061,050	7
G.O. REFUNDING NOTES - \$4.32M	07/15/1998	06/01/2008	4.23%	758,590	8
G.O. PROMISSORY NOTE - \$90,750	07/06/1989	07/06/1999	6.90%	0	9
Total for Account 223				5,063,632	
Other Long-Term Debt (224)					
INTERFUND LOAN FROM SEWER UTILITY	06/30/1995	12/31/2011	5.00%	1,279,554	10
Total for Account 224				1,279,554	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	14,339	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
BEGINNING BALANCE RECORDED IN ACCT #238 LAST YEAR	1,218	5
Total Accruals and other credits	<u>15,557</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	11,713	7
PSC Remainder Assessment	2,848	8
Other (explain):		
NONE		9
Total payments and other debits	<u>14,561</u>	
Balance end of year	<u><u>996</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)					
5.0M G.O. BOND DUE 12/1/2004	821	(821)	0	0	1
\$2.33 BANS DUE 12/1/2001		66,740	61,502	5,238	2
Subtotal	821	65,919	61,502	5,238	
Advances from Municipality (223)					
\$4.32M G.O. NOTE DUE 6/1/2008	13,934	33,336	44,518	2,752	3
\$90,750 G.O. NOTE DUE 7/6/1999	306	320	626	0	4
\$6.9 M G.O. NOTE DUE 12/1/2002	4,064	(4,064)	0	0	5
\$6.735M G.O. NOTE DUE 12/01/2000	382	1,934	2,316	0	6
\$6.095M G.O. NOTE DUE 12/01/2005	8,059	94,390	94,635	7,814	7
\$2.445M G.O. NOTES DUE 10/01/2007	4,684	18,742	18,741	4,685	8
\$5.655M G.O. BONDS DUE 12/1/2012	31,166	49,058	76,141	4,083	9
\$5.0M G.O. BOND DUE 12/1/2004		10,326	9,629	697	10
\$5.535 G.O. BONDS DUE 9/1/2015		3,503	0	3,503	11
\$3.485 G.O. NOTE DUE 6/1/2009		8,963	0	8,963	12
Subtotal	62,595	216,508	246,606	32,497	
Other Long-Term Debt (224)					
NONE	0			0	13
\$2.33M BANS DUE 12/01/2001	5,238	(5,238)	0	0	14
INTERFUND LOAN FROM SEWER UTILITY	18,382	68,638	87,020	0	15
Subtotal	23,620	63,400	87,020	0	
Notes Payable (231)					
NONE	0			0	16
Subtotal	0	0	0	0	
Total	87,036	345,827	395,128	37,735	

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	12,413,012	0	0	0	0	12,413,012	1
Add credits during year:							
For Services	322,445					322,445	2
For Mains	954,830					954,830	3
Other (specify):							
HYRANTS	148,026					148,026	4
Deduct charges (specify):							
SERVICES	1,370					1,370	5
MAINS	27,640					27,640	6
Balance End of Year	13,809,303	0	0	0	0	13,809,303	
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	1,570,034	2
Total (Acct. 124):	1,570,034	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	171,752	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	171,752	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
ACCOUNTS RECEIVABLE - WATER	136,143	11
TAX ROLL RECEIVABLE	172,769	12
Total (Acct. 143):	308,912	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
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	16
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	18
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	23,714,925	0	0	0	23,714,925	1
Materials and Supplies	13,380	0	0	0	13,380	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,635,114	0	0	0	2,635,114	4
Customer Advances for Construction	513,608				513,608	5
Contributions in Aid of Construction	13,111,157	0	0	0	13,111,157	6
Other (specify):						
NONE					0	7
Average Net Rate Base	7,468,426	0	0	0	7,468,426	
Net Operating Income	285,636	0	0	0	285,636	8
Net Operating Income as a percent of Average Net Rate Base						
	3.82%	N/A	N/A	N/A	3.82%	

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	7,529,014	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(4,061,783)	3
Other (Specify):		4
Total Average Proprietary Capital	3,467,231	
Net Income		
Net Income	70,086	5
Percent Return on Proprietary Capital	2.02%	

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 CONSTRUCTION - PRAIRIE RIDGE-PHASE 2, WESTWOOD ESTATES ADDITION, MISSION HILL SUBDIVISION, GREEN TREE ESTATES, HIDDEN OAKS II, AND PRAIRIE TRAILS WEST - ADDITION #1

CONSTRUCTION PROJECT - 79TH ST / 69TH AVE, STH "50" - EAST OF "H", 85TH STREET, 60TH AVE NORTH OF 93RD ST AND SOUTH KENOSHA - PHASE 1.

4. Estimated changes in revenues due to rate changes.

VOLUME CHARGE INCREASES DUE TO PURCHASED WATER ADJUSTMENT
EFFECTIVE 1/12/99

RESIDENTIAL	\$ 61,000
COMMERCIAL	\$ 21,000
INDUSTRIAL	\$ 82,000
PUBLIC AUTHORITY	\$ 3,000
TOTAL	\$ 167,000

METER CHARGE INCREASES DUE TO PURCHASED WATER ADJUSTMENT
EFFECTIVE 1/12/99

RESIDENTIAL	\$ 2,000
COMMERCIAL	\$ 400
INDUSTRIAL	\$ 700
PUBLIC AUTHORITY	\$ 150
TOTAL	\$ 3,250

5. Obligations incurred or assumed, excluding commercial paper.

G.O. REFUNDING BONDS \$5,535,000, WATER PORTION \$99,840 ISSUED 3/1/99 DUE 9/1/2015. USED TO REFINANCE \$6,735,000 G.O. NOTES, WATER PORTION \$109,042.57.

G.O. NOTE \$3,485,000, WATER UTILITY PORTION \$587,000 ISSUED 8/1/99 DUE 6/1/2009. USED TO FINANCE CURRENT YEAR CAPITAL ASSETS AND WATER PROJECTS.

6. Formal proceedings with the Public Service Commission.

PURCHASE WATER ADJUSTMENT CLAUSE AUTHORIZED BY THE PUBLIC SERVICE COMMISSION IN ITS ORDER DATED MAY 9, 1997, IN DOCKET 4730-WR-100 WAS USED. THE NEW RATES WERE EFFECTIVE FOR SERVICE BEGINNING JANUARY 12, 1999.

APPLIED NOVEMBER 30, 1999, TO DECREASE WATER RATES - DOCKET 4730-WR-101. ORDER TO REDUCED RATES DATED DECEMBER 28, 1999 HAS BEEN ADOPTED BY THE UTILITY EFFECTIVE FOR SERVICE BEGINNING JANUARY 17, 2000.

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Bonds (Acct. 221) (Page F-14)

G.O. REFUNDING BOND - \$5M, ISSUED 4/1/1991 TRANSFER FROM ACCT 221 TO ACCT 223

Interest Accrued (Acct. 237) (Page F-17)

ROW 1 - \$5.0 G.O. BOND DUE 12/1/2004 - WAS INCORRECTLY CATEGORIZED IN THE PAST, SO ACCRUED INTEREST WAS MOVED TO ACCT 223 - ADVANCES FROM MUNICIPALITY

ROW 5 - \$6.9 M G.O. NOTE DUE 12/2/2002 WAS REFINANCED IN 1998 AND INTEREST WAS ACCRUED IN 1998 BY MISTAKE. THE NEGATIVE AMOUNT IS CAUSED BY WRITING OFF THE AMOUNT ACCRUED IN ERROR IN 1998.

ROW 14 - \$2.33 BANS DUE 12/1/2001 WAS INCORRECTLY CATEGORIZED IN THE PAST, SO ACCRUED INTEREST WAS MOVED TO ACCT 221 - BONDS.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 25, 2000

Ms. Kathleen M. Goessl, CPA, Finance Director
Village of Pleasant Prairie Water Utility
9915 39th Avenue
Pleasant Prairie, WI 53158-6504

1999 Analytical Review DWCCA-4730-PJL

Dear Ms. Goessl:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please provide an explanation for the difference between the 2,167 metered customers reported on page W-2, and the 2,749 water services in use reported on page W-16.
2. During our review, we noted that the utility reports \$171,752 for Customers Accounts Receivable - Water in Account 142 on page F-19. You also report \$136,143 in Account 143 described as accounts receivable - water. Please explain the difference and if the dollars in Account 143 are actually for sewer, please designate them so in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. 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

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\4730.doc

cc: Mr. John P. Steinbrink, Village President

RESPONSE RECEIVED 6/1/00.

#1, difference is utility owned services not in use at end of year. (a footnote to the services schedule does explain that services not in use are not currently being tracked, but they are developing a system to do so)

FINANCIAL SECTION FOOTNOTES

#2, the \$171,752 is the amount due from monthly billings. the \$136,143 is other receivables due, the majority, (90%) being amount due for accounting and legal services for the proposed electric generating plant.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,085,347	1
Total Sales of Water	2,085,347	
Other Operating Revenues		
Forfeited Discounts (470)	15,893	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,338	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	19,231	
Total Operating Revenues	2,104,578	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	752,237	8
Pumping Expenses (620-625)	7,471	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	122,075	11
Customer Accounts Expenses (901-904)	5,916	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	208,558	14
Total Operation and Maintenance Expenses	1,096,257	
Other Operating Expenses		
Depreciation Expense (403)	360,150	15
Amortization Expense (404-407)	0	16
Taxes (408)	362,535	17
Total Other Operating Expenses	722,685	
Total Operating Expenses	1,818,942	
NET OPERATING INCOME	285,636	

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. Bulk sales should be account 460.

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	13	360	1,442	2
Industrial				3
Total Unmetered Sales to General Customers (460)	13	360	1,442	
Metered Sales to General Customers (461)				
Residential	2,041	164,677	778,381	4
Commercial	58	58,414	206,984	5
Industrial	68	223,091	609,555	6
Total Metered Sales to General Customers (461)	2,167	446,182	1,594,920	
Private Fire Protection Service (462)	69		36,753	7
Public Fire Protection Service (463)	2,393		412,784	8
Other Sales to Public Authorities (464)	26	7,958	39,448	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,668	454,500	2,085,347	

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)	412,784	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)	412,784	
Forfeited Discounts (470):		
Customer late payment charges	15,893	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	15,893	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,328	10
Other (specify):		
OTHER	10	11
Total Other Water Revenues (474)	3,338	
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)	752,237	2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	752,237	
 PUMPING EXPENSES		
Operation Labor (620)	6,392	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)	1,062	8
Maintenance of Pumping Plant (625)	17	9
Total Pumping Expenses	7,471	
 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)	70,129	14
Operation Supplies and Expenses (641)	43,025	15
Maintenance of Distribution Reservoirs and Standpipes (650)	80	16
Maintenance of Mains (651)	284	17
Maintenance of Services (652)	741	18
Maintenance of Meters (653)	319	19
Maintenance of Hydrants (654)	6,602	20
Maintenance of Other Plant (655)	895	21
Total Transmission and Distribution Expenses	122,075	

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)	5,542	22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)	374	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	5,916	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	74,670	27
Office Supplies and Expenses (921)	14,973	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	55,335	30
Property Insurance (924)	8,690	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	46,066	33
Regulatory Commission Expenses (928)	2,378	34
Miscellaneous General Expenses (930)	1,145	35
Transportation Expenses (933)	5,301	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	208,558	
 Total Operation and Maintenance Expenses	 1,096,257	

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		350,518	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,321	2
Net property tax equivalent		348,197	
Social Security		11,491	3
PSC Remainder Assessment		2,847	4
Other (specify): NONE			5
Total tax expense		<u>362,535</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 § 66.069(1)(c). 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		0.208307				3
County tax rate	mills		5.478686				4
Local tax rate	mills		4.250800				5
School tax rate	mills		9.000967				6
Voc. school tax rate	mills		1.609925				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.548685				10
Less: state credit	mills		1.144080				11
Net tax rate	mills		19.404605				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.250800				14
Combined School Tax Rate	mills		10.610892				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.861692				17
Total Tax Rate	mills		20.548685				18
Ratio of Local and School Tax to Total	dec.		0.723243				19
Total tax net of state credit	mills		19.404605				20
Net Local and School Tax Rate	mills		14.034244				21
Utility Plant, Jan. 1	\$	22,987,798	22,987,798				22
Materials & Supplies	\$	13,183	13,183				23
Subtotal	\$	23,000,981	23,000,981				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	23,000,981	23,000,981				26
Assessment Ratio	dec.		0.954965				27
Assessed Value	\$	21,965,132	21,965,132				28
Net Local & School Rate	mills		14.034244				29
Tax Equiv. Computed for Current Year	\$	308,264	308,264				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)	\$	350,518					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		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	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)	138,249		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)			17,638 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	194,631
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)			138,249 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)	3,845,206		26
Transmission and Distribution Mains (343)	13,881,366	971,985	27
Fire Mains (344)	0		28
Services (345)	2,132,871	307,816	29
Meters (346)	346,405	38,617	30
Hydrants (348)	1,492,848	192,007	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	21,836,945	1,510,425	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	300,000		34
Office Furniture and Equipment (391)	14,201	15,159	35
Computer Equipment (391.1)	33,800	28,235	36
Transportation Equipment (392)	43,033	63,018	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	60,331		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0	6,800	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	208,028	35,500	44
Other Tangible Property (399)	0		45
Total General Plant	659,393	148,712	
Total utility plant in service directly assignable	22,890,274	1,659,137	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	22,890,274	1,659,137	

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)			3,845,206 26
Transmission and Distribution Mains (343)			14,853,351 27
Fire Mains (344)			0 28
Services (345)			2,440,687 29
Meters (346)	60		384,962 30
Hydrants (348)			1,684,855 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	60	0	23,347,310
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			300,000 34
Office Furniture and Equipment (391)			29,360 35
Computer Equipment (391.1)			62,035 36
Transportation Equipment (392)	7,268		98,783 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	2,506		57,825 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			6,800 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			243,528 44
Other Tangible Property (399)			0 45
Total General Plant	9,774	0	798,331
Total utility plant in service directly assignable	9,834	0	24,539,577
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	9,834	0	24,539,577

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	39,445			39,445	1
February	35,635			35,635	2
March	32,956			32,956	3
April	46,675			46,675	4
May	34,362			34,362	5
June	45,522			45,522	6
July	56,485			56,485	7
August	51,480			51,480	8
September	46,749			46,749	9
October	39,311			39,311	10
November	51,440			51,440	11
December	50,984			50,984	12
Total for year	531,044	0	0	531,044	
Less: Measured or estimated water used in main flushing and water treatment during year				1,535	13
Less: Other utility use				35,592	14
Other utility use explanation:					15
Water Main Breaks - Estimated					
Water pumped into distribution system				493,917	16
Less: Water sold				454,500	17
Losses and unaccounted for				39,417	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,763	21
Date of maximum: 9/9/1999					22
Cause of maximum:					23
Fill low reservoirs					
Minimum gallons pumped by all methods in any one day during reporting year				537	24
Date of minimum: 10/3/1999					25
Total KWH used for pumping for the year				254,240	26
If water is purchased: Vendor Name: Kenosha Water Utility					27
Point of Delivery: Nine individually metered locations					28

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)	
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			10
Year Installed	1971			11
Type	ELECTRIC			12
Horsepower	200			13

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				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	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

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	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	2,039	13	0	0	2,052	7	
M	D	8.000	16,362	0	0	0	16,362	8	
P	D	8.000	61,371	21,101	0	0	82,472	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	95,743	2,452	0	0	98,195	13	
M	T	16.000	26,975	0	0	0	26,975	14	
P	T	16.000	68,774	2,830	0	0	71,604	15	
M	T	20.000	4,577	0	0	0	4,577	16	
P	T	20.000	705	0	0	0	705	17	
M	T	24.000	6,167	27	0	0	6,194	18	
P	S	24.000	1,762	0	0	0	1,762	19	
Total Within Municipality			371,945	26,423	0	0	398,368		
Total Utility			371,945	26,423	0	0	398,368		

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	206	25	0	0	231		1
M	1.000	1,933	325	0	0	2,258		2
M	1.500	112	16	0	0	128		3
M	2.000	16	2	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	76	1	0	0	77		8
M	8.000	11	0	0	0	11		9
P	8.000	16	0	0	0	16		10
M	12.000	1	0	0	0	1		11
Total Utility		2,380	369	0	0	2,749	0	

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 (a).

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	1,389	0	3	(1)	1,385	40	1
0.750	669	166	0	(1)	834	0	2
1.000	11	5	0	(6)	10	1	3
1.500	30	2	0	(9)	23	1	4
2.000	67	6	0	(11)	62	3	5
3.000	12	2	0	(1)	13	0	6
4.000	11	0	0	0	11	0	7
6.000	1	0	0	0	1	0	8
Total:	2,190	181	3	(29)	2,339	45	

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	13	0	7	0	20	1,385	1
0.750	756	8	1	3	0	66	834	2
1.000	2	6	0	0	0	2	10	3
1.500	0	8	5	7	0	3	23	4
2.000	0	21	33	8	0	0	62	5
3.000	0	5	7	1	0	0	13	6
4.000	0	2	9	0	0	0	11	7
6.000	0	0	1	0	0	0	1	8
Total:	2,103	63	56	26	0	91	2,339	

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	856	68			924	2
Total Fire Hydrants	856	68	0	0	924	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	353
Number of distribution system valves end of year:	908
Number of distribution valves operated during year:	908

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

PURCHASED WATER (601)- Increase in purchase price from \$1 to \$1.40 per thousand gallons, also increase in amount purchased due to increased sales and additional volume wasted due to water main breaks offset by less water unaccounted for.

MAINTENANCE OF DISTRIBUTION RESERVOIRS (650) - Water tower painting in 1998 of \$28,500.

MAINTENANCE OF HYDRANTS (654)- In 1999 raised several hydrants to grade and repaired hydrants throughout the Village.

OFFICE SUPPLIES AND EXPENSES (921) - Reduction of charge from municipal for lease of the Village Hall, reduced \$12,230 in 1999.

MISCELLANEOUS GENERAL EXPENSE (930) - In 1998, loss on dedication of water main to the Kenosha Water Utility \$49,321. In 1998, the reduction in the amount of the public fire protection charge was booked here, in 1999 the reduction has been debit to A/C 435 Miscellaneous Debit to Surplus.

Water Utility Plant in Service (Page W-08)

The additions in account 392 - Transportation equipment is for the following equipment.

Low Boy Semi Trailer	\$14,250
Single Axle Dump Truck	\$42,047
Utility Van	\$ 6,721

Water Mains (Page W-15)

Additions were financed G.O. Bonds, special assessment, and / or contribution in aid of construction.

Assessment based on average actual cost per foot of main installed.

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

Prairie Ridge - Phase #2	\$304,607	10,909 feet of 8"
Westwood Estates Addition	\$ 57,819	1,616 feet of 8"
Mission Hills Subdivision	\$ 23,984	980 feet of 8"
Green Tree Estates	\$ 24,660	680 feet of 8"
Hidden Oaks II	\$ 17,392	509 feet of 8"
Hidden Oaks II	\$ 406	13 feet of 6"
Prairie Trails West-Add #1	\$128,383	4,445 feet of 8"
Prairie Trails West-Add #1	\$ 23,079	350 feet of 12"

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

Utility owned services not in use at end of year are not currently being tracked by the utility. The Utility is in the process of implementating a work order system which will track this information.

Additions were financed by G.O. Bonds, special assessments, and /or contribution in aid of construction.

Assessments based on average actual cost of all services installed or project.

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

Prairie Ridge - Phase 2	\$145,692 - (166)	1" Services
Westwood Estates Addition	\$ 15,000 - (25)	3/4" Services
Mission Hills Subdivision	\$ 10,710 - (17)	1" Services
Green Tree Estates	\$ 20,815 - (21)	1" Services
Prairie Trails West-Add #1	\$ 33,793 - (62)	1" Services

Meters (Page W-17)

Column (e) Adjustments - Deduct meters have been moved from the Water Utility to the Sewer Utility. Deduct meters are purchased by the customers, no contributions were made in the past, so no meter cost was removed from fixed asset water meter account.

Hydrants and Distribution System Valves (Page W-18)

Due to staffing issues, half the hydrants were not operated this year.