



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, 2000

**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

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: 3/23/2001

Period covered by most recent audit: JANUARY 1, 2000- DECEMBER 31, 2000

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. § 66.0819 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:

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)	1,780,546	2,104,578	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,128,153	1,096,257	2
Depreciation Expense (403)	384,078	360,150	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	10,124	362,535	5
Total Operating Expenses	1,522,355	1,818,942	
Net Operating Income	258,191	285,636	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	258,191	285,636	
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)	203,460	135,019	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	203,460	135,019	
Total Income	461,651	420,655	
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	461,651	420,655	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	126,279	129,319	14
Amortization of Debt Discount and Expense (428)	16,862	16,847	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	231,410	216,508	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	8,015	12,105	19
Total Interest Charges	366,536	350,569	
Net Income	95,115	70,086	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(4,037,215)	(4,086,352)	20
Balance Transferred from Income (433)	95,115	70,086	21
Miscellaneous Credits to Surplus (434)	1,294	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	20,949	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)	(3,940,806)	(4,037,215)	

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	71,346	5
INTEREST ON INVESTMENTS	132,114	6
Total (Acct. 419):	203,460	
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):		
DEDICATION TO KENOSHA WATER UTILITY GAIN	1,294	10
Total (Acct. 434):	1,294	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--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	1,780,546	0	0	0	1,780,546	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	1,780,546	0	0	0	1,780,546	

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	96,995		96,995	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	2,519		2,519	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	99,514	0	99,514	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	25,114,668	24,566,544	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,230,623	2,825,458	2
Net Utility Plant	21,884,045	21,741,086	
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)	1,534,155	1,570,034	6
Special Funds (125)	0	0	7
Total Other Property and Investments	1,534,155	1,570,034	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,355,222	1,813,821	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	132,713	171,752	11
Other Accounts Receivable (143)	221,293	308,912	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	14,652	13,578	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	2,723,880	2,308,063	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	89,674	106,536	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	89,674	106,536	
Total Assets and Other Debits	26,231,754	25,725,719	

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)	(3,940,806)	(4,037,215)	23
Total Proprietary Capital	3,588,208	3,491,799	
LONG-TERM DEBT			
Bonds (221)	1,294,781	1,294,781	24
Advances from Municipality (223)	4,848,293	5,063,632	25
Other Long-Term Debt (224)	1,199,456	1,279,554	26
Total Long-Term Debt	7,342,530	7,637,967	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	186,380	206,946	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	689	996	31
Interest Accrued (237)	28,063	37,735	32
Other Current and Accrued Liabilities (238)	10,871	15,023	33
Total Current and Accrued Liabilities	226,003	260,700	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	883,296	525,950	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	883,296	525,950	
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)	14,191,717	13,809,303	41
Total Liabilities and Other Credits	26,231,754	25,725,719	

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)	25,059,485	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)	55,183				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	25,114,668	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	3,230,623	0	0	0	10
Total Accumulated Provision	3,230,623	0	0	0	
Net Utility Plant	21,884,045	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	2,825,458				2,825,458	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	384,078				384,078	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,561				12,561	6
Accruals charged other						7
accounts (specify):						8
Construction Crew Overhead	18,988				18,988	9
Salvage	100,238				100,238	10
Other credits (specify):						11
TRANSFER FROM SEWER	685				685	12
Total credits	516,550	0	0	0	516,550	13
Debits during year						14
Book cost of plant retired	111,384				111,384	15
Cost of removal					0	16
Other debits (specify):						17
OTHER	1				1	18
Total debits	111,385	0	0	0	111,385	19
Balance End of Year	3,230,623	0	0	0	3,230,623	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	14,652	13,578
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	14,652	13,578

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	5,464	1
\$2,445,000 G.O. NOTES (\$409,659.75 - WATER)	1,107	181	7,474	2
\$3,485,000 G.O. NOTES (\$587,000)	1,493	181	13,068	3
\$4,320,000 G.O. BONDS (\$758,590 - WATER)	1,785	181	14,282	4
\$5,000,000 G.O. REFUNDING (\$216,945 - WATER)	317	181	1,240	5
\$5,535,000 REFUNDING BOND (\$99,840 WATER)	151	181	2,234	6
\$5,655,000 G.O. BONDS (\$1,094,930 - WATER)	1,885	181	22,623	7
\$6,095,000 G.O. NOTES (\$2,222,000 - WATER)	4,657	181	23,289	8
Total			89,674	
Unamortized premium on debt (251)				
NONE	0	0	0	9
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%	565,103	1
G.O. PROMISSORY NOTE - \$6.095 M	03/01/1996	12/01/2005	4.15%	1,948,550	2
G.O. PROMISSORY NOTE - \$2.445 M	10/01/1997	10/01/2007	4.43%	392,905	3
G.O. REFUNDING BOND - \$5M	04/01/1991	12/01/2004	6.25%	95,258	4
G.O. REFUNDING BONDS - \$5.655M	05/15/1998	12/01/2012	4.40%	999,090	5
G.O. REFUNDING NOTES - \$4.32M	07/15/1998	06/01/2008	4.23%	749,810	6
G.O. REFUNDING BOND - \$5.535 M	03/01/1999	09/01/2015	4.00%	97,577	7
Total for Account 223				<u>4,848,293</u>	
Other Long-Term Debt (224)					
INTERFUND LOAN FROM SEWER UTILITY	06/30/1995	12/31/2011	5.00%	1,199,456	8
Total for Account 224				<u>1,199,456</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	996	1
Accruals:		
Charged water department expense	10,124	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>10,124</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	7,470	7
PSC Remainder Assessment	2,961	8
Other (explain):		
NONE		9
Total payments and other debits	<u>10,431</u>	
Balance end of year	<u><u>689</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	1
\$2.33 BANS DUE 12/1/2001	5,238	61,502	61,502	5,238	2
Subtotal	5,238	61,502	61,502	5,238	
Advances from Municipality (223)					
\$4.32M G.O. NOTE DUE 6/1/2008	2,752	32,106	32,136	2,722	3
\$6.095M G.O. NOTE DUE 12/01/2005	7,814	91,471	91,754	7,531	4
\$2.445M G.O. NOTES DUE 10/01/2007	4,685	18,567	18,741	4,511	5
\$5.655M G.O. BONDS DUE 12/1/2012	4,083	47,729	47,945	3,867	6
\$5.0M G.O. BOND DUE 12/1/2004	697	8,053	8,178	572	7
\$5.535 G.O. BONDS DUE 9/1/2015	3,503	4,103	6,248	1,358	8
\$3.485 G.O. NOTE DUE 6/1/2009	8,963	29,381	36,080	2,264	9
Subtotal	32,497	231,410	241,082	22,825	
Other Long-Term Debt (224)					
NONE	0			0	10
INTERFUND LOAN FROM SEWER UTILITY	0	64,777	64,777	0	11
Subtotal	0	64,777	64,777	0	
Notes Payable (231)					
NONE	0			0	12
Subtotal	0	0	0	0	
Total	37,735	357,689	367,361	28,063	

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	13,809,303	0	0	0	0	13,809,303	1
Add credits during year:							
For Services	45,563					45,563	2
For Mains	336,851					336,851	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE	0					0	5
Balance End of Year	14,191,717	0	0	0	0	14,191,717	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

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	1,534,155	2
Total (Acct. 124):	1,534,155	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	132,713	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	132,713	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
ACCOUNTS RECEIVABLE - WATER	44,970	11
TAX ROLL RECEIVABLE	176,323	12
Total (Acct. 143):	221,293	
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)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

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	24,799,531	0	0	0	24,799,531	1
Materials and Supplies	14,115	0	0	0	14,115	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	3,028,040	0	0	0	3,028,040	4
Customer Advances for Construction	883,296				883,296	5
Contributions in Aid of Construction	14,000,510	0	0	0	14,000,510	6
Other (specify):						
NONE					0	7
Average Net Rate Base	6,901,800	0	0	0	6,901,800	
Net Operating Income	258,191	0	0	0	258,191	8
Net Operating Income as a percent of Average Net Rate Base						
	3.74%	N/A	N/A	N/A	3.74%	

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	(3,989,010)	3
Other (Specify):		4
Total Average Proprietary Capital	3,540,004	
Net Income		
Net Income	95,115	5
Percent Return on Proprietary Capital	2.69%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

CONSTRUCTION PROJECT - 95TH / 93RD AVE WATER MAIN AND 93RD / 48TH AVE WATER MAIN.

4. Estimated changes in revenues due to rate changes.

VOLUME CHARGE DECREASE DUE TO ORDER DATED DECEMBER 28, 1999
EFFECTIVE 1/17/2000

RESIDENTIAL	\$ 211,805
COMMERCIAL	\$ 64,114
INDUSTRIAL	\$183,740
PUBLIC AUTHORITY	\$ 11,278
TOTAL	\$470,937

VOLUME CHARGE DECREASE DUE TO PURCHASED WATER ADJUSTMENT
EFFECTIVE 5/15/2000

RESIDENTIAL	\$ 11,761
COMMERCIAL	\$ 4,981
INDUSTRIAL	\$18,600
PUBLIC AUTHORITY	\$ 749
TOTAL	\$36,091

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

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

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 MAY 15, 2000.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 29, 2001

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

2000 Analytical Review DWCCA-4730-ELE

Dear Ms. Goessl:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

1. On page F-19, \$44,970 is reported in Account 143 described as "accounts receivable - water." The schedule head note requests that items greater than \$5,000 be described fully using other than the account title. In the future, please furnish an explanation for this amount. In addition, \$176,323 is reported in Account 143 described as "tax roll receivable." If this amount is receivable from the municipality, it is more appropriately reported in Account 145, Receivables from Municipality. Please follow this procedure in the future.

2. On page W-16, a schedule note indicates that services not in use are not being tracked, but that a work order system is being implemented. Currently, it appears that there are 186 more services in use than meters in use. This would normally be a concern to the Commission. In the future, please report services not in use. If the work order system is not yet implemented, please estimate services not in use.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at engele@psc.state.wi.us.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\4730.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,763,408	1
Total Sales of Water	1,763,408	
Other Operating Revenues		
Forfeited Discounts (470)	13,485	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,653	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	17,138	
Total Operating Revenues	1,780,546	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	869,488	8
Pumping Expenses (620-625)	12,002	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	111,658	11
Customer Accounts Expenses (901-904)	4,428	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	130,577	14
Total Operation and Maintenance Expenses	1,128,153	
Other Operating Expenses		
Depreciation Expense (403)	384,078	15
Amortization Expense (404-407)		16
Taxes (408)	10,124	17
Total Other Operating Expenses	394,202	
Total Operating Expenses	1,522,355	
NET OPERATING INCOME	258,191	

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	14	1,024	3,285	2
Industrial	3	49	115	3
Total Unmetered Sales to General Customers (460)	17	1,073	3,400	
Metered Sales to General Customers (461)				
Residential	2,248	157,171	566,712	4
Commercial	77	63,698	174,129	5
Industrial	58	273,216	526,048	6
Total Metered Sales to General Customers (461)	2,383	494,085	1,266,889	
Private Fire Protection Service (462)	87		33,067	7
Public Fire Protection Service (463)	2,605		428,184	8
Other Sales to Public Authorities (464)	23	9,307	31,868	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,115	504,465	1,763,408	

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)	428,184	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)	428,184	
Forfeited Discounts (470):		
Customer late payment charges	13,485	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	13,485	
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	3,653	10
Other (specify): NONE		11
Total Other Water Revenues (474)	3,653	
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)	869,488	2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	869,488	
 PUMPING EXPENSES		
Operation Labor (620)	7,143	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)	3,760	8
Maintenance of Pumping Plant (625)	1,099	9
Total Pumping Expenses	12,002	
 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)	64,142	14
Operation Supplies and Expenses (641)	34,782	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,715	16
Maintenance of Mains (651)	(815)	17
Maintenance of Services (652)	900	18
Maintenance of Meters (653)	2,166	19
Maintenance of Hydrants (654)	1,607	20
Maintenance of Other Plant (655)	3,161	21
Total Transmission and Distribution Expenses	111,658	

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)	3,662	22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)	766	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	4,428	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	24,328	27
Office Supplies and Expenses (921)	6,431	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	54,554	30
Property Insurance (924)	7,194	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	30,281	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,082	35
Transportation Expenses (933)	6,707	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	130,577	
 Total Operation and Maintenance Expenses	 1,128,153	

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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	2
Net property tax equivalent		0	
Social Security		7,163	3
PSC Remainder Assessment		2,961	4
Other (specify): NONE			5
Total tax expense		<u>10,124</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		0.201954				3
County tax rate	mills		5.342535				4
Local tax rate	mills		4.104958				5
School tax rate	mills		9.392926				6
Voc. school tax rate	mills		1.619405				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.661778				10
Less: state credit	mills		1.104240				11
Net tax rate	mills		19.557538				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.104958				14
Combined School Tax Rate	mills		11.012331				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.117289				17
Total Tax Rate	mills		20.661778				18
Ratio of Local and School Tax to Total	dec.		0.731655				19
Total tax net of state credit	mills		19.557538				20
Net Local and School Tax Rate	mills		14.309367				21
Utility Plant, Jan. 1	\$	24,566,544	24,566,544				22
Materials & Supplies	\$	13,578	13,578				23
Subtotal	\$	24,580,122	24,580,122				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	24,580,122	24,580,122				26
Assessment Ratio	dec.		0.989178				27
Assessed Value	\$	24,314,116	24,314,116				28
Net Local & School Rate	mills		14.309367				29
Tax Equiv. Computed for Current Year	\$	347,920	347,920				30
Tax Equivalent per 1994 PSC Report	\$	350,518					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					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)	14,853,351	359,668	27
Fire Mains (344)	0		28
Services (345)	2,440,687	48,033	29
Meters (346)	384,962	67,055	30
Hydrants (348)	1,684,855	35,375	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	23,347,310	510,131	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	300,000		34
Office Furniture and Equipment (391)	29,360	1,760	35
Computer Equipment (391.1)	62,035	9,669	36
Transportation Equipment (392)	98,783	9,001	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)	6,800	34,230	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	243,528	66,501	44
Other Tangible Property (399)	0		45
Total General Plant	798,331	121,161	
Total utility plant in service directly assignable	24,539,577	631,292	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	24,539,577	631,292	

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)	38,735		15,174,284 27
Fire Mains (344)			0 28
Services (345)	16,378		2,472,342 29
Meters (346)	220		451,797 30
Hydrants (348)	4,551		1,715,679 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	59,884	0	23,797,557
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			300,000 34
Office Furniture and Equipment (391)			31,120 35
Computer Equipment (391.1)			71,704 36
Transportation Equipment (392)			107,784 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)	51,500		258,529 44
Other Tangible Property (399)			0 45
Total General Plant	51,500	0	867,992
Total utility plant in service directly assignable	111,384	0	25,059,485
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	111,384	0	25,059,485

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	55,671			55,671	1
February	51,246			51,246	2
March	49,522			49,522	3
April	40,622			40,622	4
May	58,475			58,475	5
June	49,476			49,476	6
July	51,233			51,233	7
August	51,259			51,259	8
September	55,329			55,329	9
October	53,621			53,621	10
November	50,741			50,741	11
December	54,398			54,398	12
Total for year	621,593	0	0	621,593	
Less: Measured or estimated water used in main flushing and water treatment during year				711	13
Less: Other utility use				17,878	14
Other utility use explanation:					15
Water main breaks					
Water pumped into distribution system				603,004	16
Less: Water sold				504,465	17
Losses and unaccounted for				98,539	18
Percent unaccounted for to the nearest whole percent (%)				16%	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				1,822	21
Date of maximum: 8/31/2000					22
Cause of maximum:					23
Fill reserves					
Minimum gallons pumped by all methods in any one day during reporting year				596	24
Date of minimum: 10/14/2000					25
Total KWH used for pumping for the year				322,080	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)	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			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
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
				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	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

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	2,052	0	0	0	2,052	7	
M	D	8.000	16,362	0	0	0	16,362	8	
P	D	8.000	82,472	583	953	0	82,102	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	98,195	0	0	0	98,195	13	
M	T	16.000	26,975	0	0	0	26,975	14	
P	T	16.000	71,604	3,792	0	0	75,396	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	6,194	0	0	0	6,194	18	
P	S	24.000	1,762	0	0	0	1,762	19	
Total Within Municipality			398,368	4,375	953	0	401,790		
Total Utility			398,368	4,375	953	0	401,790		

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	2,258	18	23	0	2,253		2
M	1.500	128	0	0	0	128		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	77	0	0	0	77		8
M	8.000	11	0	0	0	11		9
P	8.000	16	4	0	0	20		10
M	12.000	1	0	0	0	1		11
Total Utility		2,749	22	23	0	2,748	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	1,385	17	9	0	1,393	0	1
0.750	834	233	0	0	1,067	0	2
1.000	10	0	0	0	10	4	3
1.500	23	0	2	0	21	8	4
2.000	62	11	0	0	73	22	5
3.000	13	1	0	0	14	5	6
4.000	11	2	0	0	13	4	7
6.000	1	0	0	0	1	1	8
Total:	2,339	264	11	0	2,592	44	

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	1,370	22	0	1	0	0	1,393	1
0.750	1,021	13	1	2	0	30	1,067	2
1.000	2	8	0	0	0	0	10	3
1.500	0	10	5	6	0	0	21	4
2.000	0	28	36	9	0	0	73	5
3.000	0	6	7	1	0	0	14	6
4.000	0	3	9	1	0	0	13	7
6.000	0	0	1	0	0	0	1	8
Total:	2,393	90	59	20	0	30	2,592	

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	924	11	2		933	2
Total Fire Hydrants	924	11	2	0	933	
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:	267
Number of distribution system valves end of year:	914
Number of distribution valves operated during year:	526

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

MAINTENANCE OF DISTRIBUTION RESERVOIRS (650) - Painting of the riser pipe or elevated water storage tank for \$4,985 in 2000.

ADMINISTRATIVE AND GENERAL SALARIES (920) - Reduced allocation amount of the finance and administrative departments salaries to the water utility in 2000

OFFICE SUPPLIES AND EXPENSES (921) - Eliminate of Village Hall lease allocation to the water utility (\$4,770). Reduce allocation amount for the finance and administrative department's office supplies and expenses.

EMPLOYEE PENSIONS AND BENEFITS (926) - Reduction in allocation of finance and administrative department's salaries thus benefits also. Also 1999 included backcharge of \$9,052 for Wisconsin Retirement for a couple part-time employees.

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

Resolution #99-78-Resolution relating to adoption of 2000 budget and property tax levy, five year capital improvement plan and other funds of the Village budget was passes and adopted November 15, 1999. Whereas, the Utility Tax Equivalent be waived for the Pleasant Prairie Water Utility.

Water Utility Plant in Service (Page W-08)

Account #398-Other General Equipment
 \$51,450 - Caterpillar Front End Loader
 \$11,700 - Generator
 \$ 3,351 - Other
 \$66,501 - Total Additions

\$51,500 - Trade in of 544 Loader

Water Mains (Page W-15)

Additions were financed by G.O. Bonds and then special assessed when the projects were completed. Assessment based on average actual cost per foot of main installed.

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, and then special assessed when the projects were completed. Assessments based on average actual cost of all services installed on the project.

Hydrants and Distribution System Valves (Page W-18)

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