



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MEDFORD WATERWORKS

Principal Office: 133 W STATE STREET
MEDFORD, WI 54451

For the Year Ended: DECEMBER 31, 2001

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

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MEDFORD WATERWORKS

Utility Address: 133 W STATE STREET
MEDFORD, WI 54451

When was utility organized? 6/7/1910

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS VIRGINIA BROST

Title: CITY CLERK

Office Address:

133 W STATE STREET
MEDFORD, WI 54451

Telephone: (715) 748 - 4321

Fax Number: (715) 748 - 2339

E-mail Address:

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLC

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: ccedergren@virchowkrause.com

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

Name: ARLENE PARENT

Title: CHAIRPERSON

Office Address:

133 W STATE STREET
MEDFORD, WI 54451

Telephone: (715) 748 - 4321

Fax Number: (715) 748 - 2339

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:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLC
10 TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: ccedergren@virchowkrause.com

Date of most recent audit report: 3/8/2002

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

Names and titles of utility management including manager or superintendent:

Name: MR JOHN FALES

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

133 W STATE STREET
MEDFORD, WI 54451

Telephone: (715) 748 - 4321

Fax Number: (715) 748 - 2339

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR RONALD DECHATELETS, MEMBER
- MS PEGGY KRASCHNEWSKI, MEMBER
- MS ARLEN PARENT, MEMBER
- MR GORDON THIELKE, MEMBER

Is sewer service rendered by the utility? YES

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)	539,463	545,049	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	251,728	235,619	2
Depreciation Expense (403)	79,713	67,842	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	84,873	77,524	5
Total Operating Expenses	416,314	380,985	
Net Operating Income	123,149	164,064	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	123,149	164,064	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,245	3,171	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	17,414	14,936	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	18,659	18,107	
Total Income	141,808	182,171	
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	141,808	182,171	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	65,022	66,800	14
Amortization of Debt Discount and Expense (428)	2,331	2,987	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	67,353	69,787	
Net Income	74,455	112,384	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	716,400	532,225	20
Balance Transferred from Income (433)	74,455	112,384	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	6,075	0	23
Appropriations of Surplus--Debit (436)	0	(71,791)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	784,780	716,400	

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 AND DIVIDEND INCOME	17,414	5
Total (Acct. 419):	17,414	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
ADJUSTMENT FOR DOUBLE POSTING OF OCTOBER 2000 BILLING	2,619	10
ADJUSTMENT MADE FOR 2000 AFTER PSC REPORT WAS ISSUED	3,456	11
Total (Acct. 435)--Debit:	6,075	
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)	1,245				1,245	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):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	1,245	0	0	0	1,245	

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	539,463	0	0	0	539,463	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	539,463	0	0	0	539,463	

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	63,882		63,882	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			0	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	63,882	0	63,882	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,569,639	4,470,442	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	554,883	475,170	2
Net Utility Plant	4,014,756	3,995,272	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	24,000	24,000	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	24,000	24,000	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	234,462	225,679	7
Total Other Property and Investments	258,462	249,679	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			8
Temporary Cash Investments (132)	305,640	58,263	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	184,982	93,698	11
Other Accounts Receivable (143)	0	296	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,340	79,117	14
Materials and Supplies (150)	65,067	65,067	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	9,631	3,146	17
Total Current and Accrued Assets	568,660	299,587	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,167	3,498	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	1,167	3,498	
Total Assets and Other Debits	4,843,045	4,548,036	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,083,116	983,920	21
Appropriated Earned Surplus (215)	152,181	152,181	22
Unappropriated Earned Surplus (216)	784,780	716,400	23
Total Proprietary Capital	2,020,077	1,852,501	
LONG-TERM DEBT			
Bonds (221)	1,110,000	1,185,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,110,000	1,185,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	9,651	3,230	28
Payables to Municipality (233)	353,930	166,389	29
Customer Deposits (235)			30
Taxes Accrued (236)	75,817	70,464	31
Interest Accrued (237)	5,042	3,975	32
Other Current and Accrued Liabilities (238)	10,694	8,643	33
Total Current and Accrued Liabilities	455,134	252,701	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
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)	1,257,834	1,257,834	41
Total Liabilities and Other Credits	4,843,045	4,548,036	

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)	4,470,443	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)	99,196				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,569,639	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	554,883	0	0	0	10
Total Accumulated Provision	554,883	0	0	0	
Net Utility Plant	4,014,756	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	475,170				475,170	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	79,713				79,713	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	79,713	0	0	0	79,713	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	554,883	0	0	0	554,883	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):					
LAND	24,000			24,000	2
Total Nonutility Property (121)	24,000	0	0	24,000	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	24,000	0	0	24,000	

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	65,067	65,067
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>65,067</u>	<u>65,067</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)				
1993 Revenue Refunding Bonds	2,331	428	1,167	1
Total			1,167	
Unamortized premium on debt (251)				
NONE				2
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	983,920	1
Changes during year (explain):		
CAPITAL ADDITION PAID FOR BY TIF'S 10 & 12	99,196	2
Balance end of year	<u><u>1,083,116</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)	
1993 REVENUE REFUNDING	12/21/1993	12/15/2012	4.53%	1,110,000	1
Total Bonds (Account 221):				1,110,000	

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	70,464	1
Accruals:		
Charged water department expense	84,273	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>84,273</u>	
Taxes paid during year:		
County, state and local taxes	69,864	6
Social Security taxes	8,456	7
PSC Remainder Assessment	600	8
Other (explain):		
NONE		9
Total payments and other debits	<u>78,920</u>	
Balance end of year	<u><u>75,817</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)					
1993 REVENUE REFUNDING	3,975	65,022	63,955	5,042	1
Subtotal	3,975	65,022	63,955	5,042	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	3,975	65,022	63,955	5,042	

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	1,257,834	0	0	0	0	1,257,834	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,257,834	0	0	0	0	1,257,834	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	369,110					369,110	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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER RESERVE FUNDS	234,462	3
Total (Acct. 125):	234,462	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	184,982	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	184,982	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM TIF 12	1,993	12
DUE FROM TIF 10	125	13
DUE FROM SEWER FUND	1,222	14
NONE	0	15
Total (Acct. 145):	3,340	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
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		18
Total (Acct. 183):		0
Payables to Municipality (233):		
DUE TO GENERAL FUND (FOR TAX EQUIVALENT 1998, 1999, 2000)	202,136	19
CONSTRUCTION PROJECT PAID FOR BY CAPITAL PROJECT FUND	107,844	20
DUE TO ELECTRIC FUND (FOR ELECTRICITY USED BY WATER)	43,950	21
Total (Acct. 233):	353,930	
Other Deferred Credits (253):		
NONE		22
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	4,470,443	0	0	0	4,470,443	1
Materials and Supplies	65,067	0	0	0	65,067	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	515,026	0	0	0	515,026	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,257,834	0	0	0	1,257,834	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,762,650	0	0	0	2,762,650	
Net Operating Income	123,149	0	0	0	123,149	8
Net Operating Income as a percent of Average Net Rate Base						
	4.46%	N/A	N/A	N/A	4.46%	

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	1,033,518	1
Appropriated Earned Surplus	152,181	2
Unappropriated Earned Surplus	750,590	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,936,289	
Net Income		
Net Income	74,455	5
Percent Return on Proprietary Capital	3.85%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

The utility implemented new water rates effective July 9, 2001.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Utility is considering reclassifying the Due to General Fund for the prior year tax equivalents to a long term liability.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

3/17/03 email:

Hi Peter:

Items from the analytical review from the 2001 report that need a response are:

2. We will allocate the water meter costs on our 2002 books.
3. We do have a significant number of services with multiple customers per service. The City has two large mobile home courts and a condo complex.
4. The five residential meters reported as 2 inches were not classified correctly. Even though they are residential they are on buildings that contain more than 3 units.

If you have any questions, just get in touch.

Jeff Albers
Treasurer
City of Medford

no response; re-review against 2002 report. 2/6/03 ele

January 3, 2003

Ms. Virginia Brost, City Clerk
Medford Water Works
133 West State Street
Medford, WI 54451-1736

2001 Analytical Review DWCCA-3520-PJL

Dear Ms. Brost:

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

1. During our review, we noted that in Account 233, Payables to Municipality on page F-19, you reported \$202,136, some of which was described as prior year costs. Please note that in the future, Account 233 should only contain amounts that are subject to current settlement. Amounts that will not be repaid should be written off to Account 434, Miscellaneous Credits to Surplus, after approval by the municipal body. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 223, Advances from Municipality.
2. During our review we noted that that the utility did not report any depreciation expense on meters charged to sewer, (Account 110), return on net investment in meters charged to sewer department, (Account 474), or

FINANCIAL SECTION FOOTNOTES

local and school tax equivalent on meters charged to sewer department, (Account 408). If a sewer department uses the water meter to measure sewer volume for purposes of charging for sewer service, the water utility must charge the sewer department for its share of water meter costs. See section 4, pages 10 and 11 of the Water Utility Reference Manual (enclosed). Please confirm that the sewer department does not use the water meter to measure sewer volume, or, if the sewer department is using the water meter, please confirm that your utility will begin to allocate the water meter costs on your 2002 books.

3. During our review we noted 1,728 services in use reported in the Water Services schedule and 2,033 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.

4. Please provide an explanation of the 5 residential meters reported as 2 inches in size on page W-17.

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

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

Sincerely,

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

Enclosure

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\3520
Medford.doc

Ten Terrace Court • PO Box 7398 • Madison, WI 53707-7398
608/249-6622 • 608/249-8532

FINANCIAL SECTION FOOTNOTES

ACCOUNTANTS' COMPILATION REPORT

Medford Water Utility
Medford, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of the Medford Water Utility, an enterprise fund of the City of Medford, as of December 31, 2001 and 2000 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

VIRCHOW, KRAUSE & CO., LLP

S
Madison, Wisconsin
March 31, 2002

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	531,812	1
Total Sales of Water	531,812	
Other Operating Revenues		
Forfeited Discounts (470)	2,708	2
Miscellaneous Service Revenues (471)	470	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,473	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	7,651	
Total Operating Revenues	539,463	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	44,388	9
Water Treatment Expenses (630-635)	3,056	10
Transmission and Distribution Expenses (640-655)	114,091	11
Customer Accounts Expenses (901-904)	10,451	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	79,742	14
Total Operation and Maintenance Expenses	251,728	
Other Operating Expenses		
Depreciation Expense (403)	79,713	15
Amortization Expense (404-407)		16
Taxes (408)	84,873	17
Total Other Operating Expenses	164,586	
Total Operating Expenses	416,314	
NET OPERATING INCOME	123,149	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,759	66,334	207,947	4
Commercial	210	21,631	51,272	5
Industrial	64	61,389	82,091	6
Total Metered Sales to General Customers (461)	2,033	149,354	341,310	
Private Fire Protection Service (462)	22		12,185	7
Public Fire Protection Service (463)	1		146,821	8
Other Sales to Public Authorities (464)	40	20,147	31,496	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,096	169,501	531,812	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	146,821	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)	146,821	
Forfeited Discounts (470):		
Customer late payment charges	2,708	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,708	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUES	470	7
Total Miscellaneous Service Revenues (471)	470	
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		10
Other (specify):		
OTHER WATER REVENUES	4,473	11
Total Other Water Revenues (474)	4,473	
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)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	15,588	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	16,318	7
Operation Supplies and Expenses (623)	826	8
Maintenance of Pumping Plant (625)	11,656	9
Total Pumping Expenses	44,388	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	1,932	11
Operation Supplies and Expenses (632)	1,124	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	3,056	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	100	14
Operation Supplies and Expenses (641)	431	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,083	16
Maintenance of Mains (651)	26,070	17
Maintenance of Services (652)	32,709	18
Maintenance of Meters (653)	29,520	19
Maintenance of Hydrants (654)	19,178	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	114,091	

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)	850	22
Accounting and Collecting Labor (902)	9,601	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	10,451	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	47,344	27
Office Supplies and Expenses (921)	369	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	6,687	30
Property Insurance (924)	1,921	31
Injuries and Damages (925)	2,082	32
Employee Pensions and Benefits (926)	12,062	33
Regulatory Commission Expenses (928)	1,127	34
Miscellaneous General Expenses (930)	1,629	35
Transportation Expenses (933)	6,348	36
Maintenance of General Plant (935)	173	37
Total Administrative and General Expenses	79,742	
 Total Operation and Maintenance Expenses	 251,728	

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		75,817	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		75,817	
Social Security		8,456	3
PSC Remainder Assessment		600	4
Other (specify): NONE			5
Total tax expense		<u>84,873</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			Taylor				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220014				3
County tax rate	mills		8.408391				4
Local tax rate	mills		7.168390				5
School tax rate	mills		10.219649				6
Voc. school tax rate	mills		2.072315				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.088759				10
Less: state credit	mills		1.506228				11
Net tax rate	mills		26.582531				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.168390				14
Combined School Tax Rate	mills		12.291964				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.460354				17
Total Tax Rate	mills		28.088759				18
Ratio of Local and School Tax to Total	dec.		0.692816				19
Total tax net of state credit	mills		26.582531				20
Net Local and School Tax Rate	mills		18.416814				21
Utility Plant, Jan. 1	\$	4,470,442	4,470,442				22
Materials & Supplies	\$	58,263	58,263				23
Subtotal	\$	4,528,705	4,528,705				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,528,705	4,528,705				26
Assessment Ratio	dec.		0.909034				27
Assessed Value	\$	4,116,747	4,116,747				28
Net Local & School Rate	mills		18.416814				29
Tax Equiv. Computed for Current Year	\$	75,817	75,817				30
Tax Equivalent per 1994 PSC Report	\$	54,312					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	75,817					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)	24,468		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)	263,091		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	53,760		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	341,319	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	244,673		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	160,230		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	11,524		20
Total Pumping Plant	416,427	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,573		23
Total Water Treatment Plant	13,573	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		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)			24,468	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)			263,091	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			53,760	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	341,319	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			244,673	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			160,230	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			11,524	20
Total Pumping Plant	0	0	416,427	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,573	23
Total Water Treatment Plant	0	0	13,573	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	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)	256,774		26
Transmission and Distribution Mains (343)	2,371,175		27
Fire Mains (344)	0		28
Services (345)	490,134		29
Meters (346)	230,429		30
Hydrants (348)	276,774		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,625,286	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	4,703		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	14,036		36
Transportation Equipment (392)	44,829		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	10,270		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	73,838	0	
Total utility plant in service directly assignable	4,470,443	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,470,443	0	

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)			256,774 26
Transmission and Distribution Mains (343)			2,371,175 27
Fire Mains (344)			0 28
Services (345)			490,134 29
Meters (346)			230,429 30
Hydrants (348)			276,774 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	3,625,286
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			4,703 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			14,036 36
Transportation Equipment (392)			44,829 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			10,270 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	73,838
Total utility plant in service directly assignable	0	0	4,470,443
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	4,470,443

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			15,330	15,330	1
February			14,400	14,400	2
March			15,790	15,790	3
April			15,460	15,460	4
May			16,670	16,670	5
June			16,350	16,350	6
July			19,230	19,230	7
August			18,590	18,590	8
September			16,740	16,740	9
October			18,010	18,010	10
November			15,873	15,873	11
December			14,930	14,930	12
Total annual pumpage	0	0	197,373	197,373	
Less: Water sold				169,501	13
Volume pumped but not sold				27,872	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				6,446	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				6,446	19
Volume pumped but unaccounted for				21,426	20
Percent of water lost				11%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				870	23
Date of maximum: 7/16/2001					24
Cause of maximum:					25
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				147	26
Date of minimum: 12/23/2001					27
Total KWH used for pumping for the year				228,064	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL-3415 SHATTUCK STREET	NO 10	66	24	100,000	Yes	1
WELL-W5469 PERKINS STREET	NO 11	65	24	238,000	Yes	2
WELL-804 SOUTH 8TH STREET	NO 5	57	21	380,000	Yes	3
WELL-802 SOUTH 8TH STREET	NO 8	67	36	300,000	Yes	4
WELL-863 SHATTUCK STREET	NO 9	78	24	350,000	Yes	5

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 # 11	WELL #10	WELL #5	1
Location	W5469 PERKINS	3415 N. SHATTUCK S. 8TH STREET, MEDFORD		2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AURORA	WORTHINGTON	5
Year Installed	2000	1993	1947	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	170	220	200	8
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE BOWLER	US MOTOR	9 10
Year Installed	2000	1993	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	25	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #8	WELL #9		14
Location	S. 8TH STREET, MEDFORD		3 SHATTUCK ST, MEDFORD	15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	JACCUZZI		18
Year Installed	1974	1977		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	225	270		21
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE		22 23
Year Installed	1994	1977		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	25	25		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	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1977		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	170		6
Total capacity in gallons (actual)	400,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		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	0.750	327	0	0	0	327	1
M	D	4.000	930	0	0	0	930	2
A	D	6.000	11,993	0	0	0	11,993	3
M	D	6.000	76,275	0	0	0	76,275	4
P	D	6.000	14,175	0	0	0	14,175	5
M	D	8.000	10,348	0	0	0	10,348	6
P	D	8.000	16,470		0	0	16,470	7
M	D	10.000	12,634	0	0	0	12,634	8
P	D	10.000	14,440		0	0	14,440	9
M	D	12.000	12,061	0	0	0	12,061	10
P	D	12.000	14,511	0	0	0	14,511	11
Total Within Municipality			184,164	0	0	0	184,164	
Total Utility			184,164	0	0	0	184,164	

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)	
M	0.750	1,017	0	0	0	1,017	0	1
M	1.000	607	0	0	0	607	8	2
M	1.250	11	0	0	0	11	0	3
M	1.500	39	0	0	0	39	0	4
M	2.000	48	0	0	0	48	0	5
M	4.000	6	0	0	0	6	0	6
P	4.000	2	0	0	0	2	0	7
P	6.000	2	0	0	0	2	0	8
M	8.000	4	0	0	0	4	0	9
Total Utility		1,736	0	0	0	1,736	8	

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).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	2,045			0	2,045	131	1
1.000	98	0	0		98	4	2
1.250	3	0	0	0	3	0	3
1.500	25	0	0	0	25	3	4
2.000	44		0	0	44	5	5
3.000	4		0	0	4	0	6
4.000	6	0	0	0	6	0	7
Total:	2,225	0	0	0	2,225	143	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,717	189	14	14	0	111	2,045	1
1.000	20	41	13	10	0	14	98	2
1.250	1	1	0	0	0	1	3	3
1.500	6	4	5	2	0	8	25	4
2.000	5	11	14	7	0	7	44	5
3.000	0	2	0	2	0	0	4	6
4.000	0	1	2	3	0	0	6	7
Total:	1,749	249	48	38	0	141	2,225	

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	318				318	2
Total Fire Hydrants	318	0	0	0	318	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	146
Number of distribution system valves end of year:	578
Number of distribution valves operated during year:	260

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Here are the customer counts:

Res: 1759
Comm: 210
Ind: 64
Private fire: 22
Public fire: 1
Public Authority: 40

Total: 2096

Thanks a lot.

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Changed 4/9/02 ele

Water Operation & Maintenance Expenses (Page W-05)

Maintenance of services decreased due to 2000 having extraordinary maintenance projects.

Maintenance of meters increased due to an a large number of repairs to existing meters.
