



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, 1999

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: 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: MR CLIFFORD A. WIERNIK CPA

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

401 5TH STREET, SUITE 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324

Fax Number: (715) 842 - 8146

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

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 CLIFFORD A. WIERNIK CPA

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
401 5TH STREET, SUITE 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324

Fax Number: (715) 842 - 8146

E-mail Address:

Date of most recent audit report: 2/3/2000

Period covered by most recent audit: 1/1/99 TO 12/31/99

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. § 66.077 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)	435,305	404,609	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	225,165	225,485	2
Depreciation Expense (403)	60,847	58,932	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	67,420	61,344	5
Total Operating Expenses	353,432	345,761	
Net Operating Income	81,873	58,848	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	81,873	58,848	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	7,200	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	25,719	36,958	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	32,919	36,958	
Total Income	114,792	95,806	
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	114,792	95,806	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	68,257	72,877	14
Amortization of Debt Discount and Expense (428)	3,800	4,598	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	72,057	77,475	
Net Income	42,735	18,331	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	172,148	103,880	20
Balance Transferred from Income (433)	42,735	18,331	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(317,342)	(49,937)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	532,225	172,148	

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):		
TEMPORARY INVESTMENTS AND BOND ACCOUNTS	25,719	5
Total (Acct. 419):	25,719	
Miscellaneous Nonoperating Income (421):		
NONE	0	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):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(317,342)	11
Total (Acct. 436)--Debit:	(317,342)	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	7,200				7,200	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)	7,200	0	0	0	7,200	

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	435,305	0	0	0	435,305	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	435,305	0	0	0	435,305	

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	47,134		47,134	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	47,134	0	47,134	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,078,557	3,807,009	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	454,429	434,874	2
Net Utility Plant	3,624,128	3,372,135	
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)	292,049	603,189	7
Total Other Property and Investments	316,049	627,189	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	55	781	8
Temporary Cash Investments (132)	52,475	12,313	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	84,740	83,622	11
Other Accounts Receivable (143)	68	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	57,985	32,925	14
Materials and Supplies (150)	51,791	40,289	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	3,146	10,156	17
Total Current and Accrued Assets	250,260	180,086	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,485	10,285	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	6,485	10,285	
Total Assets and Other Debits	4,196,922	4,189,695	

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)	717,153	621,709	21
Appropriated Earned Surplus (215)	223,972	541,314	22
Unappropriated Earned Surplus (216)	532,225	172,148	23
Total Proprietary Capital	1,473,350	1,335,171	
LONG-TERM DEBT			
Bonds (221)	1,255,000	1,325,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	11,187	26
Total Long-Term Debt	1,255,000	1,336,187	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	141,121	35,091	28
Payables to Municipality (233)	50,492	237,618	29
Customer Deposits (235)			30
Taxes Accrued (236)	60,447	54,312	31
Interest Accrued (237)	4,210	6,175	32
Other Current and Accrued Liabilities (238)	4,983		33
Total Current and Accrued Liabilities	261,253	333,196	
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)	1,207,319	1,185,141	41
Total Liabilities and Other Credits	4,196,922	4,189,695	

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)	3,849,016	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)	229,541				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,078,557	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	454,429	0	0	0	10
Total Accumulated Provision	454,429	0	0	0	
Net Utility Plant	3,624,128	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	434,874				434,874	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	60,847				60,847	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,601				5,601	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	66,448	0	0	0	66,448	13
Debits during year						14
Book cost of plant retired	46,893				46,893	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	46,893	0	0	0	46,893	19
Balance End of Year	454,429	0	0	0	454,429	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	51,791	40,289
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>51,791</u>	<u>40,289</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	3,800	428	6,485	1
Total			<u><u>6,485</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	621,709	1
Changes during year (explain):		
'98 PROJECTS PAID FOR BY CITY AND WAYNE'S TRAIL	95,444	2
Balance end of year	<u><u>717,153</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%	1,255,000	1
Total Bonds (Account 221):				1,255,000	

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	54,312	1
Accruals:		
Charged water department expense	67,420	2
Charged electric department expense		3
Charged sewer department expense	1,735	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>69,155</u>	
Taxes paid during year:		
County, state and local taxes	54,312	6
Social Security taxes	8,181	7
PSC Remainder Assessment	527	8
Other (explain):		
NONE		9
Total payments and other debits	<u>63,020</u>	
Balance end of year	<u><u>60,447</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	5,831	68,322	69,943	4,210	1
Subtotal	5,831	68,322	69,943	4,210	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
State Trust Fund Loan	344	(65)	279	0	3
Subtotal	344	(65)	279	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	6,175	68,257	70,222	4,210	

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	1,185,141	0	0	0	0	1,185,141	1
Add credits during year:							
For Services	6,263					6,263	2
For Mains	15,915					15,915	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,207,319	0	0	0	0	1,207,319	
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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SYSTEM REPLACEMENT AND DEBT RETIREMENT FUNDS	292,049	3
Total (Acct. 125):	292,049	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	84,740	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	84,740	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISC ACCOUNTS RECEIVABLE	68	11
Total (Acct. 143):	68	
Receivables from Municipality (145):		
JOINT METER COSTS DUE FROM SEWER	57,985	12
	0	13
Total (Acct. 145):	57,985	
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):		
DUE TO GENERAL FUND FOR VARIOUS CONSTRUCTION PROJECTS	50,492	17
Total (Acct. 233):	50,492	
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	3,783,553	0	0	0	3,783,553	1
Materials and Supplies	46,040	0	0	0	46,040	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	444,651	0	0	0	444,651	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,196,230	0	0	0	1,196,230	6
Other (specify):					0	7
Average Net Rate Base	2,188,712	0	0	0	2,188,712	
Net Operating Income	81,873	0	0	0	81,873	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	669,431	1
Appropriated Earned Surplus	382,643	2
Unappropriated Earned Surplus	352,186	3
Other (Specify):		4
Total Average Proprietary Capital	1,404,260	
Net Income		
Net Income	42,735	5
Percent Return on Proprietary Capital	3.04%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Wayne's trail project

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 19, 2000

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

1999 Analytical Review DWCCA-3520-ELE

Dear Ms. Brost:

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

Our computation of total depreciation accruals using authorized benchmark depreciation rates and average plant investment balances is \$73,189, and depreciation expense for the 1999 test year in docket 3520-WR-101 was \$75,623. However, actual total accruals of \$66,448 are reported on page F-8, lines 4 and 6. Are any accounts fully depreciated for which depreciation expense is no longer being recorded? If not, please provide your computation of the \$66,448 on page F-8.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\3520.doc

cc: Mr. Ronald Dechatelets

Response received 8/7/00 from Clifford Wiernik, VK:

An error was made in calculation for one vehicle and will be corrected in 2000. The remaining difference was due to several fully depreciated assets. In comparison to the test year, improvements in some categories were not in service and thus not depreciated.

FINANCIAL SECTION FOOTNOTES

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	421,314	1
Total Sales of Water	421,314	
Other Operating Revenues		
Forfeited Discounts (470)	1,816	2
Miscellaneous Service Revenues (471)	1,584	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,591	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	13,991	
Total Operating Revenues	435,305	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	167	8
Pumping Expenses (620-625)	49,368	9
Water Treatment Expenses (630-635)	2,708	10
Transmission and Distribution Expenses (640-655)	78,243	11
Customer Accounts Expenses (901-904)	11,920	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	82,759	14
Total Operation and Maintenance Expenses	225,165	
Other Operating Expenses		
Depreciation Expense (403)	60,847	15
Amortization Expense (404-407)	0	16
Taxes (408)	67,420	17
Total Other Operating Expenses	128,267	
Total Operating Expenses	353,432	
NET OPERATING INCOME	81,873	

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				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,733	67,524	165,734	4
Commercial	261	21,853	38,881	5
Industrial	55	63,694	65,524	6
Total Metered Sales to General Customers (461)	2,049	153,071	270,139	
Private Fire Protection Service (462)	22		11,040	7
Public Fire Protection Service (463)	1		118,854	8
Other Sales to Public Authorities (464)	37	16,434	21,281	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,109	169,505	421,314	

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)	118,854	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)	118,854	
Forfeited Discounts (470):		
Customer late payment charges	1,816	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,816	
Miscellaneous Service Revenues (471):		
MISC SERVICES	1,584	7
Total Miscellaneous Service Revenues (471)	1,584	
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	7,861	10
Other (specify):		
MISCELLANEOUS PERMITS AND MATERIAL SALES	2,730	11
Total Other Water Revenues (474)	10,591	
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)	2	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	165	4
Total Source of Supply Expenses	167	
 PUMPING EXPENSES		
Operation Labor (620)	16,255	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	14,115	7
Operation Supplies and Expenses (623)	953	8
Maintenance of Pumping Plant (625)	18,045	9
Total Pumping Expenses	49,368	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	1,251	11
Operation Supplies and Expenses (632)	1,457	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	2,708	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	5	14
Operation Supplies and Expenses (641)	4,959	15
Maintenance of Distribution Reservoirs and Standpipes (650)	913	16
Maintenance of Mains (651)	19,063	17
Maintenance of Services (652)	33,616	18
Maintenance of Meters (653)	13,524	19
Maintenance of Hydrants (654)	6,163	20
Maintenance of Other Plant (655)	0	21
Total Transmission and Distribution Expenses	78,243	

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)	944	22
Accounting and Collecting Labor (902)	9,602	23
Supplies and Expenses (903)	1,374	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	11,920	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	47,134	27
Office Supplies and Expenses (921)	4,587	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	6,991	30
Property Insurance (924)	1,277	31
Injuries and Damages (925)	1,616	32
Employee Pensions and Benefits (926)	13,007	33
Regulatory Commission Expenses (928)	1,769	34
Miscellaneous General Expenses (930)	1,219	35
Transportation Expenses (933)	4,063	36
Maintenance of General Plant (935)	1,096	37
Total Administrative and General Expenses	82,759	
 Total Operation and Maintenance Expenses	225,165	

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	N/A	60,447	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50 % OF TAX ON METERS CHARGED TO SEWER	1,735	2
Net property tax equivalent		58,712	
Social Security	DIRECT BASES ON LABOR	8,181	3
PSC Remainder Assessment	BASES ON REVENUES	527	4
Other (specify): NONE			5
Total tax expense		<u>67,420</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Taylor				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212235				3
County tax rate	mills		7.665010				4
Local tax rate	mills		5.916622				5
School tax rate	mills		9.861006				6
Voc. school tax rate	mills		1.987493				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.642366				10
Less: state credit	mills		1.567291				11
Net tax rate	mills		24.075075				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.916622				14
Combined School Tax Rate	mills		11.848499				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.765121				17
Total Tax Rate	mills		25.642366				18
Ratio of Local and School Tax to Total	dec.		0.692804				19
Total tax net of state credit	mills		24.075075				20
Net Local and School Tax Rate	mills		16.679296				21
Utility Plant, Jan. 1	\$	3,718,091	3,718,091				22
Materials & Supplies	\$	129,207	129,207				23
Subtotal	\$	3,847,298	3,847,298				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,847,298	3,847,298				26
Assessment Ratio	dec.		0.941982				27
Assessed Value	\$	3,624,085	3,624,085				28
Net Local & School Rate	mills		16.679296				29
Tax Equiv. Computed for Current Year	\$	60,447	60,447				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)	\$	60,447					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)	201,068		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	279,296	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	113,047		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	124,000		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	11,524		20
Total Pumping Plant	248,571	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)			201,068	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	279,296	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			113,047	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			124,000	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	248,571	
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)	256,773		26
Transmission and Distribution Mains (343)	1,970,818	104,141	27
Fire Mains (344)	0	0	28
Services (345)	457,782	17,279	29
Meters (346)	220,800	14,041	30
Hydrants (348)	198,140	40,857	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,104,313	176,318	
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)	12,536	1,500	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	72,338	1,500	
Total utility plant in service directly assignable	3,718,091	177,818	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,718,091	177,818	

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)			256,773 26
Transmission and Distribution Mains (343)	27,943		2,047,016 27
Fire Mains (344)			0 28
Services (345)	7,430		467,631 29
Meters (346)	10,186		224,655 30
Hydrants (348)	1,334		237,663 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	46,893	0	3,233,738
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	46,893	0	3,849,016
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	46,893	0	3,849,016

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			16,264	16,264	1
February			14,807	14,807	2
March			16,585	16,585	3
April			17,999	17,999	4
May			16,793	16,793	5
June			19,541	19,541	6
July			16,952	16,952	7
August			17,686	17,686	8
September			16,793	16,793	9
October			16,861	16,861	10
November			16,944	16,944	11
December			16,696	16,696	12
Total for year	0	0	203,921	203,921	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				1,995	14
Other utility use explanation:					15
Water main breaks					
Water pumped into distribution system				201,926	16
Less: Water sold				169,505	17
Losses and unaccounted for				32,421	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				756	21
Date of maximum: 8/31/1999					22
Cause of maximum:					23
Heavy sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year				313	24
Date of minimum: 11/25/1999					25
Total KWH used for pumping for the year				261,981	26
If water is purchased: Vendor Name:					27
Point of Delivery:					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-3415 SHATTUCK STREET	NO 10	66	24	100,000	Yes	1
WELL-804 SOUTH 8TH STREET	NO 5	57	21	380,000	Yes	2
WELL-802 SOUTH 8TH STREET	NO 8	67	36	300,000	Yes	3
WELL-863 SHATTUCK STREET	NO 9	78	24	350,000	Yes	4

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 #10	WELL #5	WELL #8	1
Location	SHATTUCK ST., MEDFORD S. 8TH STREET, MEDFORD S. 8TH STREET, MEDFORD			2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	WORTHINGTON	LAYNE	5
Year Installed	1993	1947	1974	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	220	200	225	8
Pump Motor or Standby Engine Mfr	LAYNE BOWLER	US MOTOR	LAYNE	9 10
Year Installed	1993	1996	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	25	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #9			14
Location	3 SHATTUCK ST, MEDFORD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	JACCUZZI			18
Year Installed	1977			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	270			21
Pump Motor or Standby Engine Mfr	LAYNE			22 23
Year Installed	1977			24
Type	ELECTRIC			25
Horsepower	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	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	12,073	0	0	0	12,073	3	
M	D	6.000	80,921	0	2,360	0	78,561	4	
P	D	6.000	13,867	0	0	0	13,867	5	
M	D	8.000	10,348	0	0	0	10,348	6	
P	D	8.000	14,809	1,363	0	0	16,172	7	
M	D	10.000	12,634	0	0	0	12,634	8	
P	D	10.000	5,947	2,196	0	0	8,143	9	
M	D	12.000	12,061	0	0	0	12,061	10	
P	D	12.000	11,551	0	0	0	11,551	11	
Total Within Municipality			175,468	3,559	2,360	0	176,667		
Total Utility			175,468	3,559	2,360	0	176,667		

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	595	42	34	0	603	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	1	0	0	0	1	0	8
M	8.000	3	0	0	0	3	0	9
Total Utility		1,722	42	34	0	1,730	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).

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	2,073	148	122	0	2,099	209	1
1.000	91	1	0	0	92	22	2
1.250	3	0	0	0	3	0	3
1.500	28	0	0	0	28	8	4
2.000	40	2	2	0	40	11	5
3.000	3	0	0	0	3	0	6
4.000	6	0	0	0	6	0	7
Total:	2,244	151	124	0	2,271	250	

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	1,831	210	16	16	0	26	2,099	1
1.000	17	42	14	9	0	10	92	2
1.250	1	1	0	0	0	1	3	3
1.500	6	4	7	3	0	8	28	4
2.000	5	6	16	5	0	8	40	5
3.000	0	1	0	1	0	1	3	6
4.000	0	1	2	3	0	0	6	7
Total:	1,860	265	55	37	0	54	2,271	

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	297	9	2		304	2
Total Fire Hydrants	297	9	2	0	304	
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:	90
Number of distribution system valves end of year:	516
Number of distribution valves operated during year:	248

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 625 - 1999 increase due to unusual electrical repairs required at wells #5,8,10 (approx \$5,600)

Account 650 - 1999 decrease in repairs compared to prior years

Account 651 - 1999 decrease due to fewer main break repairs required

Account 653 - 1999 increase due to additional labor and parts related to testing and repairing meters

Account 923 - 1999 outside services costs decreased as 1998 costs included professional fees related to a rate increase application and consulting related to a change in the method of charging public fire protection

Water Utility Plant in Service (Page W-08)

Account #343 - Main additions of \$104,141 are related to main replacement project on North Second Street (added 2,504', retired 2,360') which was financed by the water utility; and, for main installed to a new development area (Wayne's Trail - 1,055') which was financed by the City's general fund (see addition to Capital Paid In By Municipality)

Water Mains (Page W-15)

Additions were of 8" and 10" mains for the North Second replacement and Wayne's trail were financed by the Utility (\$76,000) and the General Fund (\$27,000).

Water Services (Page W-16)

Additions of 1" pipes were financed by the Utility (\$13,000) and the General Fund (\$4,000) for the North Second replacement and Wayne's Trail.

Hydrants and Distribution System Valves (Page W-18)

The city tested less than the required hydrants for the year and further correspondence should be directed to them.
