



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, 2002

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** 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:** BILL MILLER

**Title:** MANAGER

**Office Address:** SCHENCK BUSINESS SOLUTIONS

2831 POST ROAD  
P.O. BOX 130  
PLOVER, WI 54467-0130

**Telephone:** (715) 344 - 9400

**Fax Number:** (715) 344 - 9400

**E-mail Address:** MILLERW@SCHENCKSOLUTIONS.COM

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

**Name:** RONALD DECHATELETS

**Title:** CHAIRMAN

**Office Address:**

639 2ND STREET  
P.O. BOX 360  
MEDFORD, WI 54451

**Telephone:** (715) 748 - 3211

**Fax Number:** (715) 748 - 1523

**E-mail Address:**

**Are records of utility audited by individuals or firms, other than utility employee?** YES

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** BILL MILLER

**Title:** MANAGER

**Office Address:** SCHENCK BUSINESS SOLUTIONS

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467-0130

**Telephone:** (715) 344 - 9400

**Fax Number:** (715) 344 - 9791

**E-mail Address:** MILLERW@SCHENCKSOLUTIONS.COM

**Date of most recent audit report:** 2/26/2003

**Period covered by most recent audit:** 01/01/02 TO 12/31/02

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**Names and titles of utility management including manager or superintendent:**

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**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:**

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**Name of utility commission/committee:** MEDFORD UTILITY COMMISSION

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**Names of members of utility commission/committee:**

MR RICHARD BALCIAR, MEMBER

MR RONALD DECHATELETS, CHAIRMAN

MS PEGGY KRASCHNEWSKI, MEMBER

MS ELLEN LATSCH, MEMBER

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** SCHENCK BUSINESS SOLUTIONS

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467-0130

**Contact Person:** BILL MILLER

**Title:** MANAGER

**Telephone:** (715) 344 - 9400

**Fax Number:** (715) 344 - 9791

**E-mail Address:** MILLERW@SCHENCKSOLUTIONS.COM

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**Contract/Agreement beginning-ending dates:** 1/1/2002 12/31/2004

**Provide a brief description of the nature of Contract Operations being provided:**

FINANCIAL AUDIT; PSC REPORT PREP; ASSIST WITH RATE REQUESTS

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	567,181	539,463	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	235,915	251,728	2
Depreciation Expense (403)	76,790	79,713	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	75,865	84,873	5
<b>Total Operating Expenses</b>	<b>388,570</b>	<b>416,314</b>	
<b>Net Operating Income</b>	<b>178,611</b>	<b>123,149</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>178,611</b>	<b>123,149</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	1,245	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	11,532	17,414	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>11,532</b>	<b>18,659</b>	
<b>Total Income</b>	<b>190,143</b>	<b>141,808</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>190,143</b>	<b>141,808</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	60,208	65,022	14
Amortization of Debt Discount and Expense (428)	1,167	2,331	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
<b>Total Interest Charges</b>	<b>61,375</b>	<b>67,353</b>	
<b>Net Income</b>	<b>128,768</b>	<b>74,455</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	784,780	716,400	20
Balance Transferred from Income (433)	128,768	74,455	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	68,859	6,075	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>844,689</b>	<b>784,780</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT OF CASH RESERVES	11,532	5
<b>Total (Acct. 419):</b>	<b>11,532</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
ADDITIONAL AMOUNTS TRANSFERRED TO A/C # 215	68,859	10
<b>Total (Acct. 435)--Debit:</b>	<b>68,859</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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	567,181	0	0	0	567,181	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>567,181</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>567,181</b>	

### 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	117,198		117,198	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
<b>Total Payroll</b>	<b>117,198</b>	<b>0</b>	<b>117,198</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	5,472,442	4,569,639	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	626,022	554,883	2
<b>Net Utility Plant</b>	<b>4,846,420</b>	<b>4,014,756</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	24,000	24,000	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>24,000</b>	<b>24,000</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	221,040	234,462	7
<b>Total Other Property and Investments</b>	<b>245,040</b>	<b>258,462</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)			8
Temporary Cash Investments (132)	177,605	305,640	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	102,070	184,982	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	20,056	3,340	14
Materials and Supplies (150)	62,830	65,067	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,994	9,631	17
<b>Total Current and Accrued Assets</b>	<b>364,555</b>	<b>568,660</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	1,167	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>1,167</b>	
<b>Total Assets and Other Debits</b>	<b>5,456,015</b>	<b>4,843,045</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,796,942	1,083,116	<b>21</b>
Appropriated Earned Surplus (215)	221,037	152,181	<b>22</b>
Unappropriated Earned Surplus (216)	844,689	784,780	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,862,668</b>	<b>2,020,077</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,035,000	1,110,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,035,000</b>	<b>1,110,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	1,610	9,651	<b>28</b>
Payables to Municipality (233)	212,962	353,930	<b>29</b>
Customer Deposits (235)	977		<b>30</b>
Taxes Accrued (236)	74,171	75,817	<b>31</b>
Interest Accrued (237)	4,745	5,042	<b>32</b>
Other Current and Accrued Liabilities (238)	6,048	10,694	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>300,513</b>	<b>455,134</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,257,834	1,257,834	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>5,456,015</b>	<b>4,843,045</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	4,970,453	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)	501,989				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	<b>5,472,442</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	626,022	0	0	0	10
<b>Total Accumulated Provision</b>	<b>626,022</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>4,846,420</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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)	
<b>Balance first of year</b>	554,883				<b>554,883</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	76,790				<b>76,790</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	5,796				<b>5,796</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	81				<b>81</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>82,667</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>82,667</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	11,528				<b>11,528</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>11,528</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,528</b>	<b>19</b>
<b>Balance End of Year</b>	<b>626,022</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>626,022</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**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
<b>Other (specify):</b>					
LAND	24,000			24,000	2
<b>Total Nonutility Property (121)</b>	<b>24,000</b>	<b>0</b>	<b>0</b>	<b>24,000</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>24,000</b>	<b>0</b>	<b>0</b>	<b>24,000</b>	

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	62,830	65,067
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>62,830</b>	<b>65,067</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 Revenue Refunding Bonds	1,167	428	0	1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,083,116	<b>1</b>
<b>Changes during year (explain):</b>		
MAINS- -TIF # 6	183,297	<b>2</b>
SERVICES- -TIF # 6	26,274	<b>3</b>
HYDRANTS- -TIF # 6	7,720	<b>4</b>
TOWER WIP- -TIF # 6	334,120	<b>5</b>
TOWER- -TIF # 12	162,415	<b>6</b>
<b>Balance end of year</b>	<b><u>1,796,942</u></b>	

**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%	1,035,000	1
<b>Total Bonds (Account 221):</b>				<b>1,035,000</b>	

### 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.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	------------------------------	------------------------------------	------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	75,817	1
<b>Accruals:</b>		
Charged water department expense	75,865	2
Charged electric department expense		3
Charged sewer department expense	2,085	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>77,950</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	75,817	6
Social Security taxes	3,281	7
PSC Remainder Assessment	498	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>79,596</u>	
<b>Balance end of year</b>	<u><u>74,171</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)	
<b>Bonds (221)</b>					
1993 REVENUE REFUNDING	5,042	60,208	60,505	4,745	1
<b>Subtotal</b>	<b>5,042</b>	<b>60,208</b>	<b>60,505</b>	<b>4,745</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>5,042</b>	<b>60,208</b>	<b>60,505</b>	<b>4,745</b>	

**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
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>1,257,834</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,257,834</b>	
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)
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
WATER RESERVE FUNDS	221,040	3
<b>Total (Acct. 125):</b>	<b>221,040</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	102,070	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
INTEREST RECEIVABLE		8
<b>Total (Acct. 142):</b>	<b>102,070</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
FROM TIF DISTRICTS	2,118	12
FROM OTHER FUNDS	17,938	13
<b>Total (Acct. 145):</b>	<b>20,056</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	0	
<b>Payables to Municipality (233):</b>		
OPERATING EXPENSES DUE GENERAL FUND	136,130	17
OPERATING ITEMS DUE SEWER FUND	76,832	18
<b>Total (Acct. 233):</b>	212,962	
<b>Other Deferred Credits (253):</b>		
NONE		19
<b>Total (Acct. 253):</b>	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)	
<b>Add Average:</b>						
Utility Plant in Service	4,720,448	0	0	0	4,720,448	1
Materials and Supplies	63,948	0	0	0	63,948	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	590,452	0	0	0	590,452	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,257,834	0	0	0	1,257,834	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>2,936,110</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,936,110</b>	
Net Operating Income	178,611	0	0	0	178,611	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>6.08%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.08%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,440,029	1
Appropriated Earned Surplus	186,609	2
Unappropriated Earned Surplus	814,734	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>2,441,372</b>	
<b>Net Income</b>		
Net Income	128,768	5
<b>Percent Return on Proprietary Capital</b>	<b>5.27%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	556,380	1
<b>Total Sales of Water</b>	<b>556,380</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,750	2
Miscellaneous Service Revenues (471)	762	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,289	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>10,801</b>	
<b>Total Operating Revenues</b>	<b>567,181</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	48,657	9
Water Treatment Expenses (630-635)	2,670	10
Transmission and Distribution Expenses (640-655)	105,377	11
Customer Accounts Expenses (901-904)	11,716	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	67,495	14
<b>Total Operation and Maintenance Expenses</b>	<b>235,915</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	76,790	15
Amortization Expense (404-407)		16
Taxes (408)	75,865	17
<b>Total Other Operating Expenses</b>	<b>152,655</b>	
<b>Total Operating Expenses</b>	<b>388,570</b>	
<b>NET OPERATING INCOME</b>	<b>178,611</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,754	65,895	218,161	4
Commercial	212	23,284	52,933	5
Industrial	66	63,092	85,194	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,032</b>	<b>152,271</b>	<b>356,288</b>	
Private Fire Protection Service (462)	23		15,222	7
Public Fire Protection Service (463)	1		150,439	8
Other Sales to Public Authorities (464)	40	22,877	34,431	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,096</b>	<b>175,148</b>	<b>556,380</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	150,439	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>150,439</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,750	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,750</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISC SERVICE REVENUES	762	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>762</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,299	10
<b>Other (specify):</b> SERVICE TURN-ON CHARGES	990	11
<b>Total Other Water Revenues (474)</b>	<b>6,289</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	22,072	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	15,203	7
Operation Supplies and Expenses (623)	360	8
Maintenance of Pumping Plant (625)	11,022	9
<b>Total Pumping Expenses</b>	<b>48,657</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	2,181	11
Operation Supplies and Expenses (632)	489	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>2,670</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	1,920	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,877	16
Maintenance of Mains (651)	26,602	17
Maintenance of Services (652)	45,861	18
Maintenance of Meters (653)	19,144	19
Maintenance of Hydrants (654)	8,973	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>105,377</b>	

## 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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,114	<b>22</b>
Accounting and Collecting Labor (902)	9,602	<b>23</b>
Supplies and Expenses (903)		<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>11,716</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	30,292	<b>27</b>
Office Supplies and Expenses (921)	2,842	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	<b>29</b>
Outside Services Employed (923)	3,742	<b>30</b>
Property Insurance (924)	2,083	<b>31</b>
Injuries and Damages (925)	2,500	<b>32</b>
Employee Pensions and Benefits (926)	12,109	<b>33</b>
Regulatory Commission Expenses (928)	641	<b>34</b>
Miscellaneous General Expenses (930)	2,449	<b>35</b>
Transportation Expenses (933)	2,836	<b>36</b>
Maintenance of General Plant (935)	8,001	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>67,495</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>235,915</b>	

**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		74,171	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,085	2
<b>Net property tax equivalent</b>		<b>72,086</b>	
Social Security		3,281	3
PSC Remainder Assessment		498	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>75,865</u></b>	

### 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
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.225543				3
County tax rate	mills		8.451381				4
Local tax rate	mills		6.961492				5
School tax rate	mills		9.867515				6
Voc. school tax rate	mills		2.182808				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.688739</b>				10
Less: state credit	mills		1.346624				11
<b>Net tax rate</b>	mills		<b>26.342115</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.961492</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.050323</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.011815</b>				17
<b>Total Tax Rate</b>	mills		<b>27.688739</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.686626</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.342115</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.087188</b>				21
Utility Plant, Jan. 1	\$	<b>4,569,639</b>	4,569,639				22
Materials & Supplies	\$	<b>65,067</b>	65,067				23
<b>Subtotal</b>	\$	<b>4,634,706</b>	<b>4,634,706</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>4,634,706</b>	<b>4,634,706</b>				26
Assessment Ratio	dec.		0.884789				27
<b>Assessed Value</b>	\$	<b>4,100,737</b>	<b>4,100,737</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.087188</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>74,171</b>	<b>74,171</b>				30
Tax Equivalent per 1994 PSC Report	\$	54,312					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>74,171</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>341,319</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>416,427</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,573		23
<b>Total Water Treatment Plant</b>	<b>13,573</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>341,319</b>	
<b>PUMPING PLANT</b>				
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>416,427</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,573	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>13,573</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	256,774		26
Transmission and Distribution Mains (343)	2,371,175	410,347	27
Fire Mains (344)	0		28
Services (345)	490,134	47,885	29
Meters (346)	230,429	10,662	30
Hydrants (348)	276,774	33,401	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,625,286</b>	<b>502,295</b>	
<b>GENERAL PLANT</b>			
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	9,243	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
<b>Total General Plant</b>	<b>73,838</b>	<b>9,243</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,470,443</b>	<b>511,538</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,470,443</b>	<b>511,538</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			256,774 26
Transmission and Distribution Mains (343)	10,448		2,771,074 27
Fire Mains (344)			0 28
Services (345)			538,019 29
Meters (346)	680		240,411 30
Hydrants (348)	400		309,775 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>11,528</b>	<b>0</b>	<b>4,116,053</b>
<b>GENERAL PLANT</b>			
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)			23,279 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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>83,081</b>
<b>Total utility plant in service directly assignable</b>	<b>11,528</b>	<b>0</b>	<b>4,970,453</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>11,528</b>	<b>0</b>	<b>4,970,453</b>

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			15,516	15,516	1
February			14,460	14,460	2
March			16,200	16,200	3
April			16,410	16,410	4
May			17,570	17,570	5
June			18,290	18,290	6
July			20,130	20,130	7
August			19,400	19,400	8
September			17,870	17,870	9
October			16,930	16,930	10
November			15,260	15,260	11
December			18,830	18,830	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>206,866</b>	<b>206,866</b>	
Less: Water sold				175,148	13
Volume pumped but not sold				31,718	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				9,143	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				9,143	19
Volume pumped but unaccounted for				22,575	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.)				1,832	23
Date of maximum: 1/9/2002					24
Cause of maximum:					25
Main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				203	26
Date of minimum:					27
Total KWH used for pumping for the year				241,175	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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

## 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, MEDFORD3 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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
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
<b>WATER TREATMENT PLANT</b>			<b>8</b>
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	(327)	0	1	
M	D	4.000	930	0	0	109	1,039	2	
A	D	6.000	11,993	0	1,150	(1,279)	9,564	3	
M	D	6.000	76,275	0	1,192	(8,222)	66,861	4	
P	D	6.000	14,175	68	0	(1,720)	12,523	5	
M	D	8.000	10,348	0	180	3,394	13,562	6	
P	D	8.000	16,470	135	0	3,305	19,910	7	
M	D	10.000	12,634	0	0	1,698	14,332	8	
P	D	10.000	14,440	0	0	643	15,083	9	
M	D	12.000	12,061	0	0	435	12,496	10	
P	D	12.000	14,511	6,400	0	(587)	20,324	11	
<b>Total Within Municipality</b>			<b>184,164</b>	<b>6,603</b>	<b>2,522</b>	<b>(2,551)</b>	<b>185,694</b>		
<b>Total Utility</b>			<b>184,164</b>	<b>6,603</b>	<b>2,522</b>	<b>(2,551)</b>	<b>185,694</b>		

### 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	<b>1</b>
M	1.000	607	13	0	0	620	13	<b>2</b>
M	1.250	11	0	0	0	11	0	<b>3</b>
M	1.500	39	0	0	0	39	0	<b>4</b>
M	2.000	48	0	0	0	48	0	<b>5</b>
M	4.000	6	0	0	0	6	0	<b>6</b>
P	4.000	2	0	0	0	2	0	<b>7</b>
P	6.000	2	1	0	0	3	0	<b>8</b>
M	8.000	4	0	0	0	4	0	<b>9</b>
<b>Total Utility</b>		<b>1,736</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>1,750</b>	<b>13</b>	

### 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	34	34	(10)	2,035	72	1
1.000	98	0	4	0	94	4	2
1.250	3	0	0	0	3	0	3
1.500	25	0	0	0	25	0	4
2.000	44	3	0	0	47	0	5
3.000	4	2	1	0	5	0	6
4.000	6	1	0	0	7	0	7
<b>Total:</b>	<b>2,225</b>	<b>40</b>	<b>39</b>	<b>(10)</b>	<b>2,216</b>	<b>76</b>	

#### 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	1,742	182	16	14	0	81	2,035	1
1.000	10	46	17	12	0	9	94	2
1.250	0	2	0	0	0	1	3	3
1.500	0	10	5	2	0	8	25	4
2.000	0	13	16	9	0	9	47	5
3.000	0	2	0	1	0	2	5	6
4.000	0	1	2	3	0	1	7	7
<b>Total:</b>	<b>1,752</b>	<b>256</b>	<b>56</b>	<b>41</b>	<b>0</b>	<b>111</b>	<b>2,216</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	318	4	1		321	2
<b>Total Fire Hydrants</b>	<b>318</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>321</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	

**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:	125
Number of distribution system valves end of year:	615
Number of distribution valves operated during year:	318

**WATER OPERATING SECTION FOOTNOTES**

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**Water Operation & Maintenance Expenses (Page W-05)**

A/C # 620- -During 2002 more salaries/wages allocated to this acct- -mainly due to better allocation from admin

A/C # 652- -Additional maintenance of services allocated from payroll during 2002

A/C # 653- -Less mtc meters in 2002. There was significant in 2001

A/C # 654- -Less mtc in this area. See also comments regarding less hydrant testing during year.

Note- -Total costs in T & D category increased by prox 7.6%

A/C # 920- -During the year Utility allocated approx \$13,000 of Admin salaries to the City's TIF District. In addition, in some instances items previously allocated as Admin were charged to certain O & M accts.

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**Water Mains (Page W-15)**

Adjustments

The City implemented a geographical information system in calendar year 2002. Adjustments were made to the figures to bring units to the actual footage.

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**Water Services (Page W-16)**

Service Additions were installed in conjunction with TIF expansions.

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**Meters (Page W-17)**

Actual inventory of meters indicated ten additional were included in PY.

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**Hydrants and Distribution System Valves (Page W-18)**

Testing of Hydrants- -During year utility tested less than 50% of hydrants. Utility Sup't advises that in 2003 100% of hydrants will be pressure tested and flushed.

4/30/03, per Jim Luckow 123 additions deleted from flushing hydrants section of schedule. ele

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