



3015 (02-09-04)

ANNUAL REPORT

OF

Name: GOODMAN SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 356
GOODMAN, WI 54125

For the Year Ended: DECEMBER 31, 1997

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: GOODMAN SANITARY DISTRICT NO. 1

Utility Address: P.O. BOX 356
GOODMAN, WI 54125

When was utility organized? 7/1/1980

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BERNARD INGRAM

Title: CLERK

Office Address:

P.O. BOX 356
GOODMAN, WI 54125

Telephone: (715) 336 - 2662

Fax Number: (715) 336 - 3038

E-mail Address: bingram@cybrzn.com

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

Name: MARITA L. LA CHAPELL CPA

Title: SHAREHOLDER

Office Address: DEYOUNG GULDAN LACHAPELL & TAYLOR S.C.

2181 S. ONEIDA
P.O. BOX 28288
GREEN BAY, WI 54324

Telephone: (920) 490 - 3377 EXT 207

Fax Number: (920) 490 - 3388

E-mail Address: maritadglt@one-net.net

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

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

Name: MARITA L. LA CHAPELL CPA

Title: SHAREHOLDER

Office Address: DEYOUNG GULDAN LACHAPELL & TAYLOR S.C.

2181 S. ONEIDA
P.O. BOX 28288
GREEN BAY, WI 54324

Telephone: (920) 490 - 3377 EXT 207

Fax Number: (920) 490 - 3388

E-mail Address: maritadglt@one-net.net

Date of most recent audit report: 3/23/1998

Period covered by most recent audit: 1/1/1997 - 12/31/1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: ALAN BARRIBEAU

Title: SUPERINTENDENT

Office Address:

402 FOURTH STREET
GOODMAN, WI 54125

Telephone: (715) 336 - 2798

Fax Number: (715) 336 - 3038

E-mail Address:

Name: JAMES HAWLEY

Title: COMMISSIONER

Office Address:

P.O. BOX 216
GOODMAN, WI 54125

Telephone: (715) 336 - 2683

Fax Number: (715) 336 - 3038

E-mail Address:

Name: MARGARET CUTCHINS

Title: SECRETARY - TREASURER

Office Address:

P.O. BOX 357
GOODMAN, WI 54125

Telephone: (715) 336 - 2533

Fax Number: (715) 336 - 3038

E-mail Address:

Name of utility commission/committee: GOODMAN SANITARY DISTRICT NO. 1

Names of members of utility commission/committee:

ALAN BARRIBEAU, SUPERINTENDENT

MARGARET CUTCHINS, SECRETARY - TREASURER

JAMES HAWLEY, COMMISSIONER

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)	65,453	77,156	1
Operating Expenses:			
Operation and Maintenance Expense (401)	31,567	34,973	2
Depreciation Expense (403)	12,058	12,047	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,012	1,024	5
Total Operating Expenses	44,637	48,044	
Net Operating Income	20,816	29,112	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	20,816	29,112	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,003	1,799	9
Miscellaneous Nonoperating Income (421)	(45,471)	(71,517)	10
Total Other Income	(43,468)	(69,718)	
Total Income	(22,652)	(40,606)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(22,652)	(40,606)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	13,151	14,244	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	4,128	1,248	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	17,279	15,492	
Net Income	(39,931)	(56,098)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(163,680)	(107,582)	19
Balance Transferred from Income (433)	(39,931)	(56,098)	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	(203,611)	(163,680)	

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 Miscellaneous Nonoperating Income, Account 421.

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	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest Income	2,003	4
Total (Acct. 419):	2,003	
Miscellaneous Nonoperating Income (421):		
Sale of land	4,617	5
Nonregulated Sewer Income	(50,088)	6
Total (Acct. 421):	(45,471)	
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		11
Total (Acct. 436)--Debit:	0	
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)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	65,453	0	0	0	65,453	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					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	192				192	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	65,261	0	0	0	65,261	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	775,845	730,403	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	297,636	285,595	2
Net Utility Plant	478,209	444,808	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,829,352	3,829,352	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	243,010	147,197	4
Net Nonutility Property	3,586,342	3,682,155	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	17,427	17,686	7
Total Other Property and Investments	3,603,769	3,699,841	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	43,930	12,017	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	750	850	10
Customer Accounts Receivable (142)	28,335	12,450	11
Other Accounts Receivable (143)	23,423	21,434	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	24,973	36,805	14
Materials and Supplies (150)	1,072	1,167	15
Prepayments (165)	2,588	3,138	16
Other Current and Accrued Assets (170)	78	73	17
Total Current and Accrued Assets	125,149	87,934	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	4,207,127	4,232,583	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,102	1,102	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(203,611)	(163,680)	23
Total Proprietary Capital	(202,509)	(162,578)	
LONG-TERM DEBT			
Bonds (221)		40,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	604,861	636,887	26
Total Long-Term Debt	604,861	676,887	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	110,700	27,081	27
Accounts Payable (232)	7,080	3,914	28
Payables to Municipality (233)	0		29
Customer Deposits (235)	0	304	30
Taxes Accrued (236)	812	557	31
Interest Accrued (237)	10,311	10,546	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	128,903	42,402	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,675,872	3,675,872	38
Total Liabilities and Other Credits	4,207,127	4,232,583	

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 (100)	702,450	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	73,395				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	775,845	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	297,636	0	0	0	9
Total Accumulated Provision	297,636	0	0	0	
Net Utility Plant	478,209	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

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	285,595				285,595	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	12,058				12,058	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	158				158	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	12,216	0	0	0	12,216	13
Debits during year						14
Book cost of plant retired	175				175	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	175	0	0	0	175	19
Balance End of Year	297,636	0	0	0	297,636	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.82%					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	3,829,352			3,829,352	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	3,829,352	0	0	3,829,352	
Less accum. prov. depr. & amort. (122)	147,197	95,813		243,010	3
Net Nonutility Property	3,682,155	(95,813)	0	3,586,342	

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

Particulars (a)	Amount (b)
Balance first of year	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	1
Other					0	2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	908	914
Sewer utility	164	253
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	1,072	1,167

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<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.

Particulars (a)	Amount (b)
Balance first of year	1,102 1
Changes during year (explain):	
NONE	2
Balance end of year	<u><u>1,102</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)
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NONE

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)	
Other Long-Term Debt (224)					
State Trust Fund - 9001	10/05/1994	03/15/2014	5.00%	57,073	1
Clean Water Fund	01/01/1994	05/01/2013	0.00%	390,666	2
State Trust Fund - 9003	01/02/1995	03/15/2014	5.00%	83,789	3
State Trust Fund - 9004	08/14/1996	03/15/2016	7.00%	23,731	4
State Trust Fund - 9002	10/26/1994	03/15/2014	5.00%	49,602	5
Total for Account 224				604,861	
Notes Payable (231)					
Note Payable - Bank North	07/28/1997	07/28/1998	5.00%	5,700	6
Bond Anticipation Notes - Bank One	12/01/1997	12/01/1998	5.00%	105,000	7
Total for Account 231				110,700	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	557	1
Accruals:		
Charged water department expense	1,012	2
Charged electric department expense	0	3
Charged sewer department expense	1,182	4
Other (explain):		
Employee Payroll withholdings	7,340	5
Total Accruals and other credits	9,534	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,099	7
PSC Remainder Assessment	61	8
Other (explain):		
Property Taxes paid on land purchased from school	34	9
Employee Payroll withholdings	7,085	10
Total payments and other debits	9,279	
Balance end of year	812	

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)					
Bonds	600	300	900	0	1
Subtotal	600	300	900	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
State Trust Fund - 9001	2,591	3,161	3,249	2,503	3
State Trust Fund - 9002	2,252	2,748	2,824	2,176	4
State Trust Fund - 9003	3,803	4,641	4,770	3,674	5
State Trust Fund - 9004	643	1,619	985	1,277	6
Clean Water Fund	118	682	689	111	7
Subtotal	9,407	12,851	12,517	9,741	
Notes Payable (231)					
Note Payable - Bank North	105	110	215	0	8
Bank North for CWF Payment	434	531	965	0	9
Bank North	0	146	0	146	10
Bank One	0	3,341	2,917	424	11
Subtotal	539	4,128	4,097	570	
Total	10,546	17,279	17,514	10,311	

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	522,638			3,153,234		3,675,872	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	522,638	0	0	3,153,234	0	3,675,872	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	3,648,364					3,648,364	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):		
Regular Savings	103	3
LGIP - CWF Replacement	17,324	4
Total (Acct. 125):	17,427	
Notes Receivable (141):		
Land Sale	750	5
Total (Acct. 141):	750	
Customer Accounts Receivable (142):		
Water	28,335	6
Electric	0	7
Sewer (Regulated)	0	8
Other (specify):		
NONE		9
Total (Acct. 142):	28,335	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	23,423	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	23,423	
Receivables from Municipality (145):		
Delinquent Taxes & Tax Levy	24,973	13
Total (Acct. 145):	24,973	
Prepayments (165):		
Insurance	2,588	14
Total (Acct. 165):	2,588	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	701,541	0	0	0	701,541	1
Materials and Supplies	911	0	0	0	911	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	291,615	0	0	0	291,615	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	522,638	0	0	0	522,638	6
Other (specify):					0	7
Average Net Rate Base	(111,801)	0	0	0	(111,801)	
Net Operating Income	20,816	0	0	0	20,816	8
Net Operating Income as a percent of Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	N/A

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,102	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(183,645)	3
Other (Specify):		4
Total Average Proprietary Capital	(182,543)	
Net Income		
Net Income	(39,931)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

A. Acquired 100' x 100' lot for water tower.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

A. Substantially higher water rates were effective in the 4th Quarter of 1997. In comparing 4th Quarter billings in 1997 with the same period in 1996, there was approximately a \$10,000 increase, of which \$500 was due to volume increases. Therefore, the estimated change in revenue due to rate changes = \$9,500.

5. Obligations incurred or assumed, excluding commercial paper.

A. \$7,700 Note from Bank North bearing interest at 5.05% per annum. Dated July 28th, 1997, due July 28th, 1998. Made payment of \$2,000 on 10/15/97.
B. \$105,000 Bond anticipation note from Bank One, bearing interest at 4.85% per annum. Dated December 1, 1997, due December 1, 1998.

6. Formal proceedings with the Public Service Commission.

A. The District underwent rate negotiations with the Public Service Commission during 1997. New rates were approved and put into effect in the fourth quarter of 1997. In addition, proceedings were started for approval of a clean water project for the development of a new well and the construction of an elevated storage tank.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Per the 1996 Annual Report, operating revenues were \$49,156. Per the 1997 Annual Report, the restated 1996 operating revenues are \$77,156, an increase of 28,000. This restatement is due to a tax that was levied in November of 1996, but was not recorded as revenue until 1997.

Balance Sheet (Page F-05)

Per the 1996 Annual Report, the ending balance in Receivables from Municipality was \$8,805. A tax was levied in November of 1996, but was not recorded as receivable until 1997. We restated the balance for 1996, thus, the 1997 beginning balance we are reporting in Receivables from Municipality (including the \$28,000 adjustment) is \$36,805.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 31, 1998

Mr. Bernard Ingram, Clerk
Goodman Sanitary District #1
301 4th Street
Goodman, WI 54125-0356

Re: 1997 Analytical Review File DWCCA-2288-RL

Dear Mr. Ingram:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review of page W-10, we noted you reported water used for ice skating rinks as a reason for water losses. Please note that in the future, water used for skating rinks should be either metered or estimated and be billed to the appropriate village department.

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) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:mo:W:\COMPL\ROSELEE\288 Goodman.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	63,428	1
Total Sales of Water	63,428	
Other Operating Revenues		
Forfeited Discounts (470)	1,558	2
Other Water Revenues (474)	467	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,025	
Total Operating Revenues	65,453	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	13,812	5
General Operating Expenses (680-690)	17,755	6
Total Operation and Maintenance Expenses	31,567	
Other Operating Expenses		
Depreciation Expense (403)	12,058	7
Amortization Expense (404)		8
Taxes (408)	1,012	9
Total Other Operating Expenses	13,070	
Total Operating Expenses	44,637	
NET OPERATING INCOME	20,816	

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			0	1
Commercial			0	2
Industrial			0	3
Total Unmetered Sales to General Customers (460)	0		0	0
Metered Sales to General Customers (461)				
Residential	146	4,047	23,497	4
Commercial	3	296	1,394	5
Industrial	1	1,479	5,899	6
Total Metered Sales to General Customers (461)	150	5,822	30,790	
Private Fire Protection Service (462)	1		3,260	7
Public Fire Protection Service (463)	1		25,587	8
Other Sales to Public Authorities (464)	4	723	3,385	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	53	406	11
Interdepartmental Sales (467)				12
Total Sales of Water	157	6,598	63,428	

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)	
Reliance	Fire Hydrant	53	406	1
Total		53	406	

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)	25,587	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)	25,587	
Forfeited Discounts (470):		
Billing adjustments and late charges	1,558	5
Total Forfeited Discounts (470)	1,558	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	377	6
Other (specify):		
Water Turned On	90	7
Total Other Water Revenues (474)	467	
Amortization of Construction Grants (475):		
NONE		8
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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	8,982	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,298	3
Chemicals (630)	2,115	4
Supplies and Expenses (640)	1,152	5
Repairs of Water Plant (650)	56	6
Transportation Expenses (660)	209	7
Total Plant Operation and Maintenance Expenses	13,812	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,290	8
Office Supplies and Expenses (681)	1,547	9
Outside Services Employed (682)	7,435	10
Insurance Expense (684)	5,240	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	51	14
Uncollectible Accounts (690)	192	15
Total General Operating Expenses	17,755	
Total Operation and Maintenance Expenses	31,567	

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			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		2,099	3
PSC Remainder Assessment		61	4
Other (specify):			
Social Security - Sewer	Less: social security charged to sewer - allocated based on wages for each dept.	(1,165)	5
Property taxes	Paid on land purchased from school - allocated evenly between water/sewer.	17	6
Total tax expense		1,012	

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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)			1
Franchises and Consents (302)	193		2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	193	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	30,000	500	4
Structures and Improvements (311)	27,625		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	134,181		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	191,806	500	
PUMPING PLANT			
Land and Land Rights (320)	50		12
Structures and Improvements (321)	8,376		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	43,256		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)	1,512		19
Other Pumping Equipment (328)			20
Total Pumping Plant	53,194	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	1,270	1,213	23
Total Water Treatment Plant	1,270	1,213	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			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)			193 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	193
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			30,500 4
Structures and Improvements (311)			27,625 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			134,181 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	192,306
PUMPING PLANT			
Land and Land Rights (320)			50 12
Structures and Improvements (321)			8,376 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			43,256 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			1,512 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	53,194
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			2,483 23
Total Water Treatment Plant	0	0	2,483
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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	16,288		26
Transmission and Distribution Mains (343)	308,257		27
Fire Mains (344)			28
Services (345)	88,509		29
Meters (346)	8,990	280	30
Hydrants (348)	29,353		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	451,397	280	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	606		35
Computer Equipment (372.1)			36
Transportation Equipment (373)	214		37
Other General Equipment (379)			38
Other Tangible Property (390)	1,952		39
Total General Plant	2,772	0	
Total utility plant in service directly assignable	700,632	1,993	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	700,632	1,993	

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)			16,288 26
Transmission and Distribution Mains (343)			308,257 27
Fire Mains (344)			0 28
Services (345)			88,509 29
Meters (346)	175		9,095 30
Hydrants (348)			29,353 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	175	0	451,502
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			606 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			214 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			1,952 39
Total General Plant	0	0	2,772
Total utility plant in service directly assignable	175	0	702,450
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	175	0	702,450

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			904	904	1
February			1,038	1,038	2
March			1,014	1,014	3
April			866	866	4
May			790	790	5
June			851	851	6
July			883	883	7
August			823	823	8
September			786	786	9
October			771	771	10
November			815	815	11
December			732	732	12
Total for year	0	0	10,273	10,273	
Less: Measured or estimated water used in main flushing and water treatment during year				600	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				9,673	16
Less: Water sold				6,598	17
Losses and unaccounted for				3,075	18
Percent unaccounted for to the nearest whole percent (%)				32%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Customers were asked to run water last winter due to deep frost depths and were not charged for this. Water was also used by the district to make an ice skating rink, which was not charged to the municipality.					
Maximum gallons pumped by all methods in any one day during reporting year				94	21
Date of maximum: 1/17/1997					22
Cause of maximum:					23
Main flushing.					
Minimum gallons pumped by all methods in any one day during reporting year				3	24
Date of minimum: 10/4/1997					25
Total KWH used for pumping for the year				18,459	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)	
209 4TH STREET	1	53	12	28,143	Yes	1
113 4TH STREET	2	78	18	0	No	2

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	1A	1B	2	1
Location	113 4TH STREE	113 4TH STREET	209 4TH STREET	2
Purpose	P	B	P	3
Destination	R	D	D	4
Pump Manufacturer	LAYNE	FAIRBANKS MORSE	LAYNE	5
Year Installed	1943	1943	1984	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	320	250	8
Pump Motor or Standby Engine Mfr	G.E.	A.B.	G.E.	10
Year Installed	1943	1943	1984	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	8	20	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
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	WELL 1 STORAGE TANK	WELL 2 PRESSURE TANK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	S	3
Year constructed	1945	1945	1984	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	200	0	0	6
Total capacity in gallons	50,000	35,000	3,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)		NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.4320	0.4320	12
Is a corrosion control chemical used (yes, no)?		Y	Y	13
Is water fluoridated (yes, no)?		N	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)	
A	D	3.000	2,659	0	0	0	2,659	1
A	D	6.000	4,752	0	0	0	4,752	2
P	D	6.000	7,144	0	0	0	7,144	3
A	D	8.000	1,855	0	0	0	1,855	4
A	S	8.000	2,665	0	0	0	2,665	5
Total Within Municipality			19,075	0	0	0	19,075	
Total Utility			19,075	0	0	0	19,075	

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	1.000	167	0	0	0	167	9	1
Total Utility		167	0	0	0	167	9	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	170	0	0	0	170	25	1
0.750	2	0	0	0	2	0	2
1.000	1	0	0	0	1	0	3
1.500	7	1	1	0	7	0	4
2.000	1	0	0	0	1	0	5
3.000	1	0	0	0	1	0	6
Total:	182	1	1	0	182	25	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	148	5	6	1	0	10	170	1
0.750	0	1	0	1	0	0	2	2
1.000	0	0	0	0	0	1	1	3
1.500	0	1	3	2	0	1	7	4
2.000	0	1	0	0	0	0	1	5
3.000	0	0	0	1	0	0	1	6
Total:	148	8	9	5	0	12	182	

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	0	0	0	1
Within Municipality	29	0	0	0	29	2
Total Fire Hydrants	29	0	0	0	29	
Flushing Hydrants						
	0	0	0	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:	29
Number of distribution system valves end of year:	40
Number of distribution valves operated during year:	5

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Land and Land Rights (310) increased by \$500. The sanitary district purchased land from a school for use in the New Water Project. Total account balance at 12/31/97 = \$30,500.

Water Treatment Equipment (332) increased by \$1,213. This was for the purchase of (2) chemical feed pumps and related brackets and assembly.

Hydrants and Distribution System Valves (Page W-18)

At least half of the Distribution System Valves were not tested in 1997. In 1996, there were problems with several water breaks, causing the operation of 29 of the valves in one year. 5 were tested in 1997, falling 6 short of the requirement of testing all at least once every two years. Goodman Sanitary acknowledges this fact and has a plan in place to ensure the operation of each system valve and hydrant at least once each two years in the future.
