



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: GOODMAN SANITARY DISTRICT NO. 1

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

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For the Year Ended: DECEMBER 31, 1998

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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 LACHAPPELL CPA

**Title:** SHAREHOLDER

**Office Address:** DEYOUNG, GULDAN, LACHAPPELL & TAYLOR, S.C.

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

**Telephone:** (920) 490 - 3377 EXT 207

**Fax Number:** (920) 490 - 3388

**E-mail Address:** mlachapell@deyoungcpa.com

**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 LACHAPPELL CPA

**Title:** SHAREHOLDER

**Office Address:** DEYOUNG, GULDAN, LACHAPPELL & TAYLOR, S.C.

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

**Telephone:** (920) 490 - 3377 EXT 207

**Fax Number:** (920) 490 - 3388

**E-mail Address:** mlachapell@deyoungcpa.com

**Date of most recent audit report:** 3/5/1999

**Period covered by most recent audit:** 1/1/98-12/31/98

### IDENTIFICATION AND OWNERSHIP

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

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**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:**

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**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:**

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**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:**

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

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**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:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	110,305	65,453	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	33,410	31,567	2
Depreciation Expense (403)	25,710	12,058	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,177	1,012	5
<b>Total Operating Expenses</b>	<b>60,297</b>	<b>44,637</b>	
<b>Net Operating Income</b>	<b>50,008</b>	<b>20,816</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>50,008</b>	<b>20,816</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	16,761	2,003	9
Miscellaneous Nonoperating Income (421)	(33,939)	(45,471)	10
<b>Total Other Income</b>	<b>(17,178)</b>	<b>(43,468)</b>	
<b>Total Income</b>	<b>32,830</b>	<b>(22,652)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>32,830</b>	<b>(22,652)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	28,945	13,151	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	2,389	4,128	17
Interest Charged to Construction--Cr. (432)	6,609		18
<b>Total Interest Charges</b>	<b>24,725</b>	<b>17,279</b>	
<b>Net Income</b>	<b>8,105</b>	<b>(39,931)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(203,611)	(163,680)	19
Balance Transferred from Income (433)	8,105	(39,931)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(195,506)</b>	<b>(203,611)</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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	16,761	4
<b>Total (Acct. 419):</b>	<b>16,761</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONREGULATED SEWER INCOME	(33,939)	5
<b>Total (Acct. 421):</b>	<b>(33,939)</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	11
<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	0	0	0	<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0	0	<b>0</b>	<b>2</b>
Payroll	0	0	0	0	<b>0</b>	<b>3</b>
Materials	0	0	0	0	<b>0</b>	<b>4</b>
Taxes	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<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	110,305	0	0	0	110,305	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	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	190	0		0	190	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0		0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>110,115</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,115</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)	1,696,015	775,845	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	291,896	297,636	2
<b>Net Utility Plant</b>	<b>1,404,119</b>	<b>478,209</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	3,829,352	3,829,352	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	338,823	243,010	4
<b>Net Nonutility Property</b>	<b>3,490,529</b>	<b>3,586,342</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	74,708	17,427	7
<b>Total Other Property and Investments</b>	<b>3,565,237</b>	<b>3,603,769</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	88,004	43,930	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	750	10
Customer Accounts Receivable (142)	27,928	28,335	11
Other Accounts Receivable (143)	30,113	23,423	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	24,005	24,973	14
Materials and Supplies (150)	1,052	1,072	15
Prepayments (165)	2,193	2,588	16
Other Current and Accrued Assets (170)	752	78	17
<b>Total Current and Accrued Assets</b>	<b>174,047</b>	<b>125,149</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>5,143,403</b>	<b>4,207,127</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)	1,102	1,102	<b>21</b>
Appropriated Earned Surplus (215)	0		<b>22</b>
Unappropriated Earned Surplus (216)	(195,506)	(203,611)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>(194,404)</b>	<b>(202,509)</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	605,000		<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	573,045	604,861	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,178,045</b>	<b>604,861</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	110,700	<b>27</b>
Accounts Payable (232)	267,391	7,080	<b>28</b>
Payables to Municipality (233)	3,319	0	<b>29</b>
Customer Deposits (235)	486	0	<b>30</b>
Taxes Accrued (236)	911	812	<b>31</b>
Interest Accrued (237)	11,783	10,311	<b>32</b>
Other Current and Accrued Liabilities (238)	0		<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>283,890</b>	<b>128,903</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0		<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>			
Miscellaneous Operating Reserves (265)	0		<b>37</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)	3,875,872	3,675,872	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>5,143,403</b>	<b>4,207,127</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 (100)	1,696,015	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)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	1,696,015	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	291,896	0	0	0	9
<b>Total Accumulated Provision</b>	291,896	0	0	0	
<b>Net Utility Plant</b>	1,404,119	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)	
<b>Balance first of year</b>	297,636				<b>297,636</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	25,710				<b>25,710</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	229				<b>229</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
NONE					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
NONE	0				<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>25,939</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,939</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	31,679				<b>31,679</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
NONE	0				<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>31,679</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,679</b>	<b>19</b>
<b>Balance End of Year</b>	<b>291,896</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>291,896</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.22%					<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	3,829,352	0	0	3,829,352	1
<b>Other (specify):</b>					
NONE	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>3,829,352</b>	<b>0</b>	<b>0</b>	<b>3,829,352</b>	
Less accum. prov. depr. & amort. (122)	243,010	95,813	0	338,823	3
<b>Net Nonutility Property</b>	<b>3,586,342</b>	<b>(95,813)</b>	<b>0</b>	<b>3,490,529</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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
<b>Total Additions</b>	<b>0</b>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
<b>Total accounts written off</b>	<b>0</b>
<b>Balance end of year</b>	<b>0</b>

### 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	0	0	0	0 1
Other	0	0	0	0	0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	877	908 2
Sewer utility	175	164 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
<b>Total Materials and Supplies</b>	<b>1,052</b>	<b>1,072</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>				
NONE	0	0	0	1
<b>Total</b>			<u><u>0</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<u><u>0</u></u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)
Balance first of year	1,102 1
<b>Changes during year (explain):</b>	
NONE	0 2
<b>Balance end of year</b>	<b>1,102</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)	
FMHA MORTGAGE REVENUE BOND	12/01/1998	12/01/2038	4.75%	252,000	<b>1</b>
FMHA - MORTGAGE REVENUE BOND	12/01/1998	12/01/2038	4.75%	353,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>605,000</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.

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)	
<b>Other Long-Term Debt (224)</b>					
State Trust Fund - 9001	10/05/1994	03/15/2014	5.50%	80,684	<b>1</b>
State Trust Fund - 9002	10/26/1994	03/15/2014	5.50%	54,958	<b>2</b>
State Trust Fund - 9003	01/02/1995	03/15/2014	5.50%	47,763	<b>3</b>
State Trust Fund - 9004	08/14/1996	03/15/2016	6.75%	23,078	<b>4</b>
Clean Water Fund	01/01/1994	05/01/2013	0.17%	366,562	<b>5</b>
<b>Total for Account 224</b>				<b>573,045</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	812	1
<b>Accruals:</b>		
Charged water department expense	1,177	2
Charged electric department expense	0	3
Charged sewer department expense	1,078	4
<b>Other (explain):</b>		
Employee payroll withholdings	5,441	5
<b>Total Accruals and other credits</b>	<b>7,696</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	0	6
Social Security taxes	2,149	7
PSC Remainder Assessment	106	8
<b>Other (explain):</b>		
Employee payroll withholdings	5,342	9
<b>Total payments and other debits</b>	<b>7,597</b>	
<b>Balance end of year</b>	<b>911</b>	

### 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>					
Bonds	0	2,394	0	2,394	1
Short-term Bonds		14,179	14,179	0	2
<b>Subtotal</b>	<b>0</b>	<b>16,573</b>	<b>14,179</b>	<b>2,394</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
State Trust Fund - 9001	2,503	3,046	3,139	2,410	4
State Trust Fund - 9002	2,176	2,646	2,728	2,094	5
State Trust Fund - 9003	3,674	4,472	4,608	3,538	6
State Trust Fund - 9004	1,277	1,567	1,602	1,242	7
Clean Water Fund	111	641	647	105	8
<b>Subtotal</b>	<b>9,741</b>	<b>12,372</b>	<b>12,724</b>	<b>9,389</b>	
<b>Notes Payable (231)</b>					
Note Payable - Bank North	0			0	9
Bank North for CWF Payment	0			0	10
Bank North	146	69	215	0	11
Bank One	424	2,320	2,744	0	12
<b>Subtotal</b>	<b>570</b>	<b>2,389</b>	<b>2,959</b>	<b>0</b>	
<b>Total</b>	<b>10,311</b>	<b>31,334</b>	<b>29,862</b>	<b>11,783</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	522,638	0	0	3,153,234	0	<b>3,675,872</b>	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
For Construction	200,000					<b>200,000</b>	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>722,638</b>	<b>0</b>	<b>0</b>	<b>3,153,234</b>	<b>0</b>	<b>3,875,872</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	719,432			3,128,932		<b>3,848,364</b>	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	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
Regular Savings	105	3
LGIP - Funds Reserved for Construction	44,884	4
LGIP - Funds Segregated for Property Replacement	29,719	5
<b>Total (Acct. 125):</b>	<b>74,708</b>	
<b>Notes Receivable (141):</b>		
NONE	0	6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	27,928	7
Electric	0	8
Sewer (Regulated)	0	9
<b>Other (specify):</b>		
NONE	0	10
<b>Total (Acct. 142):</b>	<b>27,928</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	30,113	11
Merchandising, jobbing and contract work	0	12
<b>Other (specify):</b>		
NONE	0	13
<b>Total (Acct. 143):</b>	<b>30,113</b>	
<b>Receivables from Municipality (145):</b>		
Delinquent Water Bills Placed on Tax Roll	4,216	14
Special Assessment Placed on Tax Roll	19,789	15
<b>Total (Acct. 145):</b>	<b>24,005</b>	
<b>Prepayments (165):</b>		
Insurance	2,193	16
<b>Total (Acct. 165):</b>	<b>2,193</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	17
<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	0	18
<b>Total (Acct. 183):</b>	0	
<b>Payables to Municipality (233):</b>		
Return Overpayment of Collected Special Assessment	3,319	19
<b>Total (Acct. 233):</b>	3,319	
<b>Other Deferred Credits (253):</b>		
NONE	0	20
<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	1,199,232	0	0	0	1,199,232	1
Materials and Supplies	892	0	0	0	892	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	294,766	0	0	0	294,766	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	622,638	0	0	0	622,638	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>282,720</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>282,720</b>	
Net Operating Income	50,008	0	0	0	50,008	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	17.69%	N/A	N/A	N/A	17.69%	

## 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	1,102	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(199,558)	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>(198,456)</b>	
<b>Net Income</b>		
Net Income	8,105	5
<b>Percent Return on Proprietary Capital</b>	<b>N/A</b>	

## IMPORTANT CHANGES DURING THE YEAR

### Report changes of any of the following types:

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#### 1. Acquisitions.

A. The water system has been improved. In so doing, new pumping equipment was added to adequately supply a new water treatment system in a new building. Land was bought and a water tower erected. Transmission and distribution mains and two fire hydrants were also installed.

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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.

Water rates increased as of the fourth quarter 1997. In comparing 1998 with 1997, there was approximately \$45,000 of additional revenue in 1998. This entire amount is due to the rate change.

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

A. Bonds with a face value of \$750,000 were issued to provide interim financing during the construction of new assets. This obligation was incurred June 15, 1998 and paid off December 1, 1998. Interest was paid at 4.1% per annum.

B. Mortgage revenue bonds were incurred December 1, 1998. The total issue was for \$605,000 with interest payable at 4.75% per annum. They are to be paid in full December 2038.

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

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#### 7. Any additional matters.

## FINANCIAL SECTION FOOTNOTES

### Identification and Ownership (Page iv)

Board of Commissioners  
Goodman Sanitary District No. 1  
P.O. Box 356  
Goodman, Wisconsin

We have compiled the balance sheet of Goodman Sanitary District No. 1 as of December 31, 1998, and the related statements of income, earned surplus, and others as presented in the table of contents for the year then ended included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

This compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements (including related disclosures) are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements are not designed for those who are not informed about such differences.

DeYoung, Guldan, LaChapell & Taylor, S.C.

March 10, 1999

June 25, 1999

Mr. Bernard Ingram, Clerk  
Goodman Sanitary District No. 1  
P.O. Box 356  
Goodman, WI 54125-0356

1998 Analytical Review DWCCA-2288-PJL

Dear Mr. Ingram:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

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## FINANCIAL SECTION FOOTNOTES

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Sincerely,

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

PJL:tlk:w:\compl\analytical review letters\june 25 1999 letters L 1.doc

cc: Mr. Alan Barribeau, Superintendent

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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)	108,146	1
<b>Total Sales of Water</b>	<b>108,146</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,527	2
Other Water Revenues (474)	632	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>2,159</b>	
<b>Total Operating Revenues</b>	<b>110,305</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	17,965	5
General Operating Expenses (680-690)	15,445	6
<b>Total Operation and Maintenance Expenses</b>	<b>33,410</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	25,710	7
Amortization Expense (404)	0	8
Taxes (408)	1,177	9
<b>Total Other Operating Expenses</b>	<b>26,887</b>	
<b>Total Operating Expenses</b>	<b>60,297</b>	
<b>NET OPERATING INCOME</b>	<b>50,008</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. Bulk sales should be account 460.

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	147	3,412	39,514	4
Commercial	3	266	2,180	5
Industrial	1	1,715	11,439	6
<b>Total Metered Sales to General Customers (461)</b>	<b>151</b>	<b>5,393</b>	<b>53,133</b>	
Private Fire Protection Service (462)	1		4,400	7
Public Fire Protection Service (463)	1		42,918	8
Other Sales to Public Authorities (464)	4	595	5,026	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	3	355	2,669	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>160</b>	<b>6,343</b>	<b>108,146</b>	

### 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)	
Marinette County	Fire Hydrant	163	1,218	<b>1</b>
Michels Pipeline Construction	Fire Hydrant	60	461	<b>2</b>
Northeast Asphalt	Fire Hydrant	132	990	<b>3</b>
<b>Total</b>		<b>355</b>	<b>2,669</b>	

### 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)	42,918	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	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>42,918</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,527	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>1,527</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	552	7
<b>Other (specify):</b>		
Water Turned On	80	8
<b>Total Other Water Revenues (474)</b>	<b>632</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	9
<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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	11,308	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	1,562	3
Chemicals (630)	2,504	4
Supplies and Expenses (640)	1,521	5
Repairs of Water Plant (650)	600	6
Transportation Expenses (660)	470	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>17,965</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	3,183	8
Office Supplies and Expenses (681)	1,934	9
Outside Services Employed (682)	5,101	10
Insurance Expense (684)	5,012	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	25	14
Uncollectible Accounts (690)	190	15
<b>Total General Operating Expenses</b>	<b>15,445</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>33,410</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			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		2,149	3
PSC Remainder Assessment		106	4
Other (specify):			
Social Security - Sewer	Less: social security charged to sewer - allocated based on wages for each dept	(1,078)	5
<b>Total tax expense</b>		<b>1,177</b>	

### 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	193		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>193</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>192,306</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
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	60,025	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	1,512		19
Other Pumping Equipment (328)	0	20,000	20
<b>Total Pumping Plant</b>	<b>53,194</b>	<b>80,025</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0	85,799	22
Water Treatment Equipment (332)	2,483	432,225	23
<b>Total Water Treatment Plant</b>	<b>2,483</b>	<b>518,024</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0	134	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)			193	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>193</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)		(500)	30,000	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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>(500)</b>	<b>191,806</b>	
<b>PUMPING PLANT</b>				
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)	0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	23,256	43,256	80,025	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			1,512	19
Other Pumping Equipment (328)			20,000	20
<b>Total Pumping Plant</b>	<b>23,256</b>	<b>0</b>	<b>109,963</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			85,799	22
Water Treatment Equipment (332)			434,708	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>520,507</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)		500	634	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	16,288	313,635	26
Transmission and Distribution Mains (343)	308,257	109,874	27
Fire Mains (344)	0		28
Services (345)	88,509		29
Meters (346)	9,095		30
Hydrants (348)	29,353	3,552	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>451,502</b>	<b>427,195</b>	
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>2,772</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>702,450</b>	<b>1,025,244</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>702,450</b>	<b>1,025,244</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)	6,288		323,635 26
Transmission and Distribution Mains (343)	2,135		415,996 27
Fire Mains (344)			0 28
Services (345)			88,509 29
Meters (346)			9,095 30
Hydrants (348)			32,905 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>8,423</b>	<b>500</b>	<b>870,774</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>2,772</b>
<b>Total utility plant in service directly assignable</b>	<b>31,679</b>	<b>0</b>	<b>1,696,015</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>31,679</b>	<b>0</b>	<b>1,696,015</b>

## 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			807	807	1
February			728	728	2
March			751	751	3
April			782	782	4
May			913	913	5
June			782	782	6
July			1,231	1,231	7
August			1,163	1,163	8
September			632	632	9
October			945	945	10
November			1,261	1,261	11
December			1,146	1,146	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>11,141</b>	<b>11,141</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				3,342	13
Less: Other utility use				75	14
Other utility use explanation: Valve flushing, construction					15
Water pumped into distribution system				7,724	16
Less: Water sold				6,343	17
Losses and unaccounted for				1,381	18
Percent unaccounted for to the nearest whole percent (%)				18%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: The water tower was leaking. It was removed and a new tower was installed in 1998.					20
Maximum gallons pumped by all methods in any one day during reporting year				212	21
Date of maximum: 11/20/1998					22
Cause of maximum: Water main flushing					23
Minimum gallons pumped by all methods in any one day during reporting year				1	24
Date of minimum: 12/27/1998					25
Total KWH used for pumping for the year				22,771	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**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>	
113 4TH STREET	well 1	78	18	11,875	Yes	<b>1</b>
209 4TH STREET	well 2	53	12	18,650	Yes	<b>2</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	1A	1B	1C	1
Location	113 4TH STREET	113 4TH STREET	113 4TH STREET	2
Purpose	P	B	S	3
Destination	T	D	D	4
Pump Manufacturer	LAYNE	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1943	1998	1998	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	150	320	320	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTORS	FORD	9 10
Year Installed	1943	1998	1998	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	8	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	2			14
Location	209 4TH STREET			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	LAYNE			18
Year Installed	1984			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	150			21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			22 23
Year Installed	1984			24
Type	ELECTRIC			25
Horsepower	25			26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WATER TOWER	WELL 1 STORAGE TANK	WELL 2 PRESSURE TANK	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	S	3
Year constructed	1998	1945	1984	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	170	0	0	6
Total capacity in gallons	100,000	35,000	3,000	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)		CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)		PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.4320		12
Is a corrosion control chemical used (yes, no)?		Y		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)	
A	D	3.000	2,659	0	0	0	<b>2,659</b>	<b>1</b>
A	D	6.000	4,752	0	0	0	<b>4,752</b>	<b>2</b>
P	D	6.000	7,144	0	0	0	<b>7,144</b>	<b>3</b>
A	D	8.000	1,855	0	10	0	<b>1,845</b>	<b>4</b>
A	S	8.000	2,665	0	0	0	<b>2,665</b>	<b>5</b>
P	D	8.000	0	115			<b>115</b>	<b>6</b>
P	T	8.000	0	1,100	0	0	<b>1,100</b>	<b>7</b>
<b>Total Within Municipality</b>			<b>19,075</b>	<b>1,215</b>	<b>10</b>	<b>0</b>	<b>20,280</b>	
<b>Total Utility</b>			<b>19,075</b>	<b>1,215</b>	<b>10</b>	<b>0</b>	<b>20,280</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)	1
M	1.000	167	0	0	0	167	10	
<b>Total Utility</b>		<b>167</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>167</b>	<b>10</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).

#### 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	24	1
0.750	2	0	0	0	2	0	2
1.000	1	0	0	0	1	0	3
1.500	7	0	0	0	7	0	4
2.000	1	0	0	0	1	0	5
3.000	1	0	0	0	1	0	6
<b>Total:</b>	<b>182</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>182</b>	<b>24</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)	
0.625	148	5	6	1	0	10	170	1
0.750	0	1	0	1	0	0	2	2
1.000	0	1	0	0	0	0	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
<b>Total:</b>	<b>148</b>	<b>9</b>	<b>9</b>	<b>5</b>	<b>0</b>	<b>11</b>	<b>182</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	0	0	0	<b>1</b>
Within Municipality	29	2	0	0	31	<b>2</b>
<b>Total Fire Hydrants</b>	<b>29</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>31</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	31
Number of distribution system valves end of year:	43
Number of distribution valves operated during year:	38

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## WATER OPERATING SECTION FOOTNOTES

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

A. Outside services employed (682) has decreased by 31.4% from 1997. This is a result of less engineering and accounting services being paid in 1998.

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### Water Utility Plant in Service (Page W-08)

A. Land purchased in 1997 was incorrectly classified. It was for the land on which the water tower now sits. Therefore, it has been reclassified to account 340 from 310.

B. The balance in account 323 has been reclassified to account 325. It was incorrectly entered in 1997. The balance was in account 325 in 1996.

C. New electric pumping equipment (account 325) was installed in 1998 as a result of a new water treatment system being put into operations. Direct costs plus allocated overhead equal \$60,025. Equipment that was replaced has an estimated cost basis of \$23,256.

D. Other pumping equipment (328) increased as a result of a new natural gas standby pump being installed.

E. A new building (account 331) was erected to house the water treatment equipment at a cost of \$85,799.

F. An ozone treatment system (account 332) was installed to improve the quality of water. Direct costs plus allocated overhead equal \$432,225.

G. A new water tower (account 342) was erected at a cost of \$313,635. The estimated cost of the old water tower was removed (6,288).

H. New mains (account 343) were installed to connect the new water tower and a well to the treatment plant. The cost of the mains to the old water tower has been removed.

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### Water Mains (Page W-15)

A. Both the distribution mains leading to the new water tower and the transmission mains connecting a well to the treatment facility are financed through a loan and grant from the United States Department of Agriculture, Rural Development.

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### Meters (Page W-17)

A. A customer is only using the sewer for his business and is being charged a flat rate. The customer felt the sewer charge was higher than it should be. As a result, the district installed a meter to measure how much water the customer's well put into the laundry business and subsequently through the sewer system.

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