



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CLEVELAND WATER UTILITY

Principal Office: 1150 W WASHINGTON AVENUE
P.O. BOX 87
CLEVELAND, WI 53015

For the Year Ended: DECEMBER 31, 2001

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

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

SIGNATURE PAGE

I STACY GRUNWALD of
(Person responsible for accounts)

Cleveland Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 04/01/2002
(Date)

CLERK-TREASURER
(Title)

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CLEVELAND WATER UTILITY

Utility Address: 1150 W WASHINGTON AVENUE
P.O. BOX 87
CLEVELAND, WI 53015

When was utility organized? 7/1/1966

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS STACY GRUNWALD

Title: CLERK-TREASURER

Office Address:

1150 W. WASHINGTON AVENUE
P.O. BOX 87
CLEVELAND, WI 53015

Telephone: (920) 693 - 8181

Fax Number: (920) 693 - 3695

E-mail Address:

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

Name: PENNY WEBER

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WEBER, CORSON & ASSOCIATES S.C.

2203 SOUTH MEMORIAL PLACE
P.O. BOX 1002
SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641 EXT 222

Fax Number: (920) 457 - 8148

E-mail Address: penny@webercorson.com

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

Name: CINDY HUHN

Title: PRESIDENT

Office Address:

1150 W WASHINGTON AVENUE
P.O. BOX 87
CLEVELAND, WI 53015

Telephone: (920) 693 - 8181

Fax Number: (920) 693 - 3695

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: PENNY WEBER

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WEBER, CORSON & ASSOCIATES S.C.

2203 SOUTH MEMORIAL PLACE

P.O. BOX 1002

SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641 EXT 222

Fax Number: (920) 457 - 8148

E-mail Address: penny@webercorson.com

Date of most recent audit report: 3/15/2001

Period covered by most recent audit: DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR STEVE SIMONS

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

1150 W WASHINGTON AVENUE

P.O. BOX 87

CLEVELAND, WI 53015

Telephone: (920) 693 - 8236

Fax Number: (920) 693 - 3695

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MS LORRAINE HOLZEM

MR CHRIS JOST, CHAIRPERSON

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	178,296	171,239	1
Operating Expenses:			
Operation and Maintenance Expense (401)	103,530	99,507	2
Depreciation Expense (403)	34,828	34,230	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,690	2,764	5
Total Operating Expenses	141,048	136,501	
Net Operating Income	37,248	34,738	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	37,248	34,738	
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)	4,726	6,668	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	4,726	6,668	
Total Income	41,974	41,406	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	41,974	41,406	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	38,855	40,015	13
Amortization of Debt Discount and Expense (428)	1,659	1,659	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	40,514	41,674	
Net Income	1,460	(268)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(135,401)	(135,133)	19
Balance Transferred from Income (433)	1,460	(268)	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
Total Unappropriated Earned Surplus End of Year (216)	(133,941)	(135,401)	

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):		
CLEVELAND STATE BANK CD	3,382	4
MISCELLANEOUS	1,344	5
Total (Acct. 419):	4,726	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
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	178,296	0	0	0	178,296	1
Less: interdepartmental sales	0		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					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	178,296	0	0	0	178,296	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,832,494	1,791,548	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	377,829	343,332	2
Net Utility Plant	1,454,665	1,448,216	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,909	15,997	8
Temporary Cash Investments (132)	129,661	103,635	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	15,969	14,159	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	2,525	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	240	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	149,779	136,316	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	27,234	28,893	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	52,396	70,790	20
Total Deferred Debits	79,630	99,683	
Total Assets and Other Debits	1,684,074	1,684,215	

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)	239,501	199,451	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(133,941)	(135,401)	23
Total Proprietary Capital	105,560	64,050	
LONG-TERM DEBT			
Bonds (221)	830,000	860,000	24
Advances from Municipality (223)	253,295	261,313	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,083,295	1,121,313	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	519	453	28
Payables to Municipality (233)	4,607	8,111	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,411	6,606	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	11,537	15,170	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	483,682	483,682	38
Total Liabilities and Other Credits	1,684,074	1,684,215	

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)	1,832,494	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
Total Utility Plant	1,832,494	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	377,829	0	0	0	9
Total Accumulated Provision	377,829	0	0	0	
Net Utility Plant	1,454,665	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	343,332				343,332	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	34,828				34,828	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,239				1,239	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	390				390	10
Other credits (specify):						11
					0	12
Total credits	36,457	0	0	0	36,457	13
Debits during year						14
Book cost of plant retired	1,960				1,960	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,960	0	0	0	1,960	19
Balance End of Year	377,829	0	0	0	377,829	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Water System Revenue Bonds	1,659	428	27,234	1
Total			<u><u>27,234</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	199,451	1
Changes during year (explain):		
MAINS ADDED BY TIF DISTRICT	22,457	2
HYDRANTS ADDED BY TIF DISTRICT	7,431	3
SERVICES ADDED BY TIF DISTRICT	10,162	4
Balance end of year	<u>239,501</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)	
WATER SYSTEM REVENUE BONDS	12/01/1998	05/01/2019	4.29%	830,000	1
Total Bonds (Account 221):				830,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advances for mains & hydrants for sewer plant	06/30/1995	06/30/2119	0.00%	22,887	1
Advances for debt payments in prior years	05/01/1986	12/31/2139	0.00%	230,408	2
Total for Account 223				253,295	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	2,690	2
Charged electric department expense		3
Charged sewer department expense	0	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>2,690</u>	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	2,478	7
PSC Remainder Assessment	212	8
Other (explain):		
NONE		9
Total payments and other debits	<u>2,690</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Water System Revenue Bonds	6,606	38,855	39,050	6,411	1
Subtotal	6,606	38,855	39,050	6,411	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	6,606	38,855	39,050	6,411	

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	483,682	0	0	0	0	483,682	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	483,682	0	0	0	0	483,682	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	162,000					162,000	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):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,969	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	15,969	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE	0	12
Total (Acct. 145):	0	
Prepayments (165):		
MISCELLANEOUS	240	13
Total (Acct. 165):	240	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
TEST WELL ABANDONED,AMORT OVER 6 YRS BEG '97 AUTH 4/17/98	9,894	15

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
WATER RESERVOIR RECOATED,AMORT OVER 8 YRS BEG '99 AUTH 3/29/00	42,502	16
Total (Acct. 183):	52,396	
Payables to Municipality (233):		
ALLOCATION OF VILL HALL AND GARAGE EXPENSES FOR 2001	2,316	17
4Q BENEFITS DUE TO VILLAGE	2,015	18
MISCELLANEOUS	276	19
Total (Acct. 233):	4,607	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Add Average:							
Utility Plant in Service	1,812,021	0	0	0	1,812,021	1	
Materials and Supplies	0	0	0	0	0	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	360,580	0	0	0	360,580	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	483,682	0	0	0	483,682	6	
Other (specify):						0	7
Average Net Rate Base	967,759	0	0	0	967,759		
Net Operating Income	37,248	0	0	0	37,248	8	
Net Operating Income as a percent of Average Net Rate Base	3.85%	N/A	N/A	N/A	3.85%		

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	219,476	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(134,671)	3
Other (Specify):		4
Total Average Proprietary Capital	84,805	
Net Income		
Net Income	1,460	5
Percent Return on Proprietary Capital	1.72%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

The TIF district turned over mains, services and hydrants added during 2001.

2. Leaseholder changes.

3. Extensions of service.

There were 7 services added by the TIF and turned over to the utility during 2001.
Nine services were placed in service during 2001

4. Estimated changes in revenues due to rate changes.

A SRC went into effect for meters read on and after May 31, 2001. A 3.4% increase was granted. However, when utility personnel put the new rates into their billing system, they only increased the flat meter charge and not the volume charges. Therefore the revenues generated from the rate increase were not as much as they should have been. The correct rates were placed into the billing system on March 27, 2002 and will be used for the April 2002 meter reading and billing and thereafter..

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

A SRC was applied for to be effective for meter readings beginning July 26, 2001.

7. Any additional matters.

A resolution was passed by the Village Board to make the tax equivalent zero for 1998 and in future years until such time as they change it. Therefore no local taxes are shown on the report.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)

For calculation of joint operating costs only depreciation and other water revenues are affected. Since the Village by resolution has reduced the tax equivalent due from the water utility to zero, there is no tax amount to be allocated to the sewer department.

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The village board decided to not charge interest on these advances.

Identification and Ownership - Contacts (Page iv)

September 10, 2002

Ms. Stacy Grunwald, Clerk-Treasurer
Cleveland Water Utility
1150 West Washington Avenue
P.O. Box 87
Cleveland, WI 53015-0087

2001 Analytical Review DWCCA-1180-PJL

Dear Ms. Grunwald:

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

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at peter.leege@psc.state.wi.us.

Sincerely,

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

PJL:bhh:w:\compl\Analytical Reviews\2001 analytical review letters\1180
Cleveland.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	176,545	1
Total Sales of Water	176,545	
Other Operating Revenues		
Forfeited Discounts (470)	273	2
Other Water Revenues (474)	1,478	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,751	
Total Operating Revenues	178,296	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	72,397	5
General Operating Expenses (680-690)	31,133	6
Total Operation and Maintenance Expenses	103,530	
Other Operating Expenses		
Depreciation Expense (403)	34,828	7
Amortization Expense (404)		8
Taxes (408)	2,690	9
Total Other Operating Expenses	37,518	
Total Operating Expenses	141,048	
NET OPERATING INCOME	37,248	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	528	25,003	95,579	4
Commercial	36	2,877	12,438	5
Industrial				6
Total Metered Sales to General Customers (461)	564	27,880	108,017	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		57,331	8
Other Sales to Public Authorities (464)	15	3,749	11,197	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	580	31,629	176,545	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	57,331	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)	57,331	
Forfeited Discounts (470):		
Customer late payment charges	273	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	273	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,478	7
Other (specify): NONE		8
Total Other Water Revenues (474)	1,478	
Amortization of Construction Grants (475):		
NONE		9
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)	26,793	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,083	3
Chemicals (630)	602	4
Supplies and Expenses (640)	5,696	5
Repairs of Water Plant (650)	31,868	6
Transportation Expenses (660)	1,355	7
Total Plant Operation and Maintenance Expenses	72,397	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,599	8
Office Supplies and Expenses (681)	6,152	9
Outside Services Employed (682)	4,796	10
Insurance Expense (684)	4,718	11
Employees Pensions and Benefits (686)	8,832	12
Regulatory Commission Expenses (688)	106	13
Miscellaneous General Expenses (689)	930	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	31,133	
 Total Operation and Maintenance Expenses	103,530	

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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		2,478	3
PSC Remainder Assessment		212	4
Other (specify): NONE			5
Total tax expense		<u>2,690</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.231650				3
County tax rate	mills		7.112920				4
Local tax rate	mills		5.944910				5
School tax rate	mills		13.695490				6
Voc. school tax rate	mills		1.939330				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.924300				10
Less: state credit	mills		1.874280				11
Net tax rate	mills		27.050020				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.944910				14
Combined School Tax Rate	mills		15.634820				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.579730				17
Total Tax Rate	mills		28.924300				18
Ratio of Local and School Tax to Total	dec.		0.746076				19
Total tax net of state credit	mills		27.050020				20
Net Local and School Tax Rate	mills		20.181374				21
Utility Plant, Jan. 1	\$	1,791,548	1,791,548				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,791,548	1,791,548				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,791,548	1,791,548				26
Assessment Ratio	dec.		0.863369				27
Assessed Value	\$	1,546,767	1,546,767				28
Net Local & School Rate	mills		20.181374				29
Tax Equiv. Computed for Current Year	\$	31,216	31,216				30
Tax Equivalent per 1994 PSC Report	\$	17,203					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	250		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	250	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,500		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	28,282		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	139,840		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	175,622	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	189,022		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	213,396		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,100		20
Total Pumping Plant	404,518	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,303		23
Total Water Treatment Plant	6,303	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	900		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			250	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	250	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,500	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			28,282	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			139,840	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	175,622	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			189,022	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			213,396	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,100	20
Total Pumping Plant	0	0	404,518	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,303	23
Total Water Treatment Plant	0	0	6,303	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			900	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)	42,337		26
Transmission and Distribution Mains (343)	839,836	22,456	27
Fire Mains (344)	0		28
Services (345)	120,815	10,162	29
Meters (346)	49,392		30
Hydrants (348)	119,322	9,013	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,172,602	41,631	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	16,025	1,275	36
Transportation Equipment (373)	13,332		37
Other General Equipment (379)	2,896		38
Other Tangible Property (390)	0		39
Total General Plant	32,253	1,275	
Total utility plant in service directly assignable	1,791,548	42,906	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,791,548	42,906	

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)			42,337 26
Transmission and Distribution Mains (343)			862,292 27
Fire Mains (344)			0 28
Services (345)	1,200		129,777 29
Meters (346)	260		49,132 30
Hydrants (348)	500		127,835 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,960	0	1,212,273
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			17,300 36
Transportation Equipment (373)			13,332 37
Other General Equipment (379)			2,896 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	33,528
Total utility plant in service directly assignable	1,960	0	1,832,494
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,960	0	1,832,494

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			2,911	2,911	1
February			2,659	2,659	2
March			2,914	2,914	3
April			3,001	3,001	4
May			3,723	3,723	5
June			3,132	3,132	6
July			3,918	3,918	7
August			4,401	4,401	8
September			2,899	2,899	9
October			2,849	2,849	10
November			2,518	2,518	11
December			2,772	2,772	12
Total annual pumpage	0	0	37,697	37,697	
Less: Water sold				31,629	13
Volume pumped but not sold				6,068	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				715	16
Volume related to equipment/system malfunction				542	17
Non-utility volume NOT included in water sales				399	18
Total volume not sold but accounted for				1,656	19
Volume pumped but unaccounted for				4,412	20
Percent of water lost				12%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				524	23
Date of maximum: 5/17/2001					24
Cause of maximum:					25
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				52	26
Date of minimum: 1/5/2001					27
Total KWH used for pumping for the year				98,400	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
VETERANS MEMORIAL PARK	BG236	373	12	756,000	Yes	1
1299 FRANKLIN DRIVE	HJ180	400	15	720,000	Yes	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	BOOSTER PUMP	BOOSTER PUMP BACKUP	WELL NO 1 BACKUP	1
Location	VETERANS PARK	VETERANS PARK	VETERANS PARK	2
Purpose	B	S	S	3
Destination	D	D	R	4
Pump Manufacturer	GOULDS	CONTINENTAL	CONTINENTAL	5
Year Installed	1999	1968	1968	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	525	500	500	8
Pump Motor or Standby Engine Mfr	US MOTOR	CONTINENTAL	CONTINENTAL	9
Year Installed	1968	1968	1968	10
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	11
Horsepower	30	120	80	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO 2	WELL NO 2 BACKUP	WELL NO. 1	14
Location	1299 FRANKLIN DRIVE	1299 FRANKLIN DRIVE	VETERANS PARK	15
Purpose	P	S	P	16
Destination	D	D	R	17
Pump Manufacturer	GOULD	FORD	GOULDS	18
Year Installed	1997	1997	1999	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	600	575	21
Pump Motor or Standby Engine Mfr	US MOTOR	FORD	US MOTOR	22
Year Installed	1997	1997	1968	23
Type	ELECTRIC	NATURAL GAS	ELECTRIC	24
Horsepower	75	150	15	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 SPHERE	WELLHOUSE #1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	3
Year constructed	1968	1968	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	77	0	6
Total capacity in gallons (actual)	100,000	80,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	GAS	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.)	0.7200	0.7200	12
Is a corrosion control chemical used (yes, no)?	N	N	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)		
P	D	4.000	20	0	0	0	20	1	
M	D	6.000	26,591	0	0	0	26,591	2	
P	D	6.000	957	0	0	0	957	3	
M	D	8.000	14,323	0	0	0	14,323	4	
P	D	8.000	10,213	835	0	0	11,048	5	
P	S	8.000	403	0	0	0	403	6	
M	D	10.000	13,048	0	0	0	13,048	7	
P	D	10.000	320	0	0	0	320	8	
P	T	10.000	4,856	0	0	0	4,856	9	
Total Within Municipality			70,731	835	0	0	71,566		
Total Utility			70,731	835	0	0	71,566		

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	574	1	3	0	572	46	1
M	1.250	1	0	0	0	1	1	2
M	2.000	3	6	0	0	9	5	3
Total Utility		578	7	3	0	582	52	

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	594	0	13	0	581	47	1
1.000	18	0	0	0	18	0	2
1.250	0	0	0	0	0	0	3
1.500	5	0	0	0	5	0	4
2.000	7	0	0	0	7	0	5
3.000	1	0	0	0	1	0	6
Total:	625	0	13	0	612	47	

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	528	25	0	4	0	24	581	1
1.000	0	10	0	2	0	6	18	2
1.250	0	0	0	0	0	0	0	3
1.500	0	1	0	1	0	3	5	4
2.000	0	0	0	7	0	0	7	5
3.000	0	0	0	1	0	0	1	6
Total:	528	36	0	15	0	33	612	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	142	4	1		145	2
Total Fire Hydrants	142	4	1	0	145	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year: 142
 Number of distribution system valves end of year: 165
 Number of distribution valves operated during year: 148

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 640: More parts for projects were purchased in 2000.

Account 686: Health insurance rates increased and more expense was allocated to the utility during 2001.

Property Tax Equivalent (Water) (Page W-07)

A resolution reducing the tax equivalent payable to the Village of Cleveland by the Cleveland Municipal Water Utility was approved and adopted September 15, 1998.

Now, therefore, be it resolved, by the Cleveland Village Board of Trustees that the tax equivalent payable by the Cleveland Municipal Water Utility to the Village of Cleveland be set at zero until such time as it is changed by future resolution.

Water Mains (Page W-15)

Mains were added by the TIF District during the year and turned over to the utility. Costs were taken from actual invoices of the contractors and engineers.

Water Services (Page W-16)

Water services were added by the TIF District and turned over to the Utility during the year. Costs were taken from actual invoices of contractors and engineers.

Hydrants and Distribution System Valves (Page W-18)

Hydrants were added by the TIF district and turned over to the Utility during the year. Costs were taken from actual invoices of contractors and engineers.
