



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CLEVELAND WATER UTILITY

Principal Office: 1202 W WASHINGTON AVENUE
P.O. BOX 87
CLEVELAND, WI 53015

For the Year Ended: DECEMBER 31, 1999

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CLEVELAND WATER UTILITY

Utility Address: 1202 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 DEBRA LAVIOLETTE-SPEVACEK

Title: CLERK-TREASURER

Office Address:

1202 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: MS PENNY WEBER CPA

Title: CERTIFIED PUBLIC ACCOUNTANT

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

2203 SOUTH MEMORIAL PLACE

P.O. BOX 1002

SHEBOYGAN, WI 50382-1002

Telephone: (920) 457 - 3641

Fax Number: (920) 457 - 8148

E-mail Address: penny@webercorson.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MS PENNY WEBER CPA

Title: CERTIFIED PUBLIC ACCOUNTANT

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

2203 SOUTH MEMORIAL PLACE

P.O. BOX 1002

SHEBOYGAN, WI 53082-1002

Telephone: (920) 457 - 3641

Fax Number: (920) 457 - 8148

E-mail Address: penny@webercorson.com

Date of most recent audit report: 3/22/1999

Period covered by most recent audit: DECEMBER 31, 1998

Names and titles of utility management including manager or superintendent:

Name: MR STEVE SIMONS

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

1202 W WASHINGTON AVENUE

P.O. BOX 87

CLEVELAND, WI 53015

Telephone: (920) 693 - 3808

Fax Number: (920) 693 - 8236

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR MIKE HOLSCHBACH, CHAIRPERSON

MS CINDY HUHN

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. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance: [REDACTED]

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)	165,551	96,028	1
Operating Expenses:			
Operation and Maintenance Expense (401)	95,191	72,028	2
Depreciation Expense (403)	32,669	31,459	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,740	1,909	5
Total Operating Expenses	130,600	105,396	
Net Operating Income	34,951	(9,368)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	34,951	(9,368)	
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)	7,800	3,302	9
Miscellaneous Nonoperating Income (421)	0	25	10
Total Other Income	7,800	3,327	
Total Income	42,751	(6,041)	
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	42,751	(6,041)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	40,375	3,798	13
Amortization of Debt Discount and Expense (428)	1,659	138	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	37,830	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	42,034	41,766	
Net Income	717	(47,807)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(135,850)	(105,246)	19
Balance Transferred from Income (433)	717	(47,807)	20
Miscellaneous Credits to Surplus (434)	0	17,203	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)	(135,133)	(135,850)	

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):		
WI INVESTMENT POOL	5,024	4
BOND RESERVE INTEREST	2,776	5
Total (Acct. 419):	7,800	
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	165,551	0	0	0	165,551	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	165,551	0	0	0	165,551	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,759,367	1,647,697	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	308,586	278,668	2
Net Utility Plant	1,450,781	1,369,029	
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)	9,596	154,351	8
Temporary Cash Investments (132)	125,357	38,429	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	14,712	7,963	11
Other Accounts Receivable (143)	0	261	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,647	3,897	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	151,312	204,901	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	30,552	32,211	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	89,185	39,576	20
Total Deferred Debits	119,737	71,787	
Total Assets and Other Debits	1,721,830	1,645,717	

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)	198,551	136,059	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(135,133)	(135,850)	23
Total Proprietary Capital	63,418	209	
LONG-TERM DEBT			
Bonds (221)	890,000	890,000	24
Advances from Municipality (223)	269,330	276,678	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,159,330	1,166,678	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	405	8,288	28
Payables to Municipality (233)	8,199	6,771	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,796	3,798	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	15,400	18,857	
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	459,973	38
Total Liabilities and Other Credits	1,721,830	1,645,717	

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)	1,759,367	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	1,759,367	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	308,586	0	0	0	9
Total Accumulated Provision	308,586	0	0	0	
Net Utility Plant	1,450,781	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	278,668				278,668	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	32,669				32,669	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,228				1,228	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	56				56	10
Other credits (specify):						11
					0	12
Total credits	33,953	0	0	0	33,953	13
Debits during year						14
Book cost of plant retired	4,035				4,035	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	4,035	0	0	0	4,035	19
Balance End of Year	308,586	0	0	0	308,586	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	30,552	1
Total			30,552	
Unamortized premium on debt (251)				
NONE	0	428	0	2
Total			0	

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	136,059	1
Changes during year (explain):		
HYDRANTS	27,469	2
SERVICES	629	3
MAINS	34,394	4
Balance end of year	<u>198,551</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%	890,000	1
Total Bonds (Account 221):				890,000	

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%	25,567	1
Advances for debt payments in prior years	05/01/1986	12/31/2139	0.00%	243,763	2
Total for Account 223				269,330	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	2,740	2
Charged electric department expense	0	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>2,740</u>	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	2,626	7
PSC Remainder Assessment	114	8
Other (explain):		
NONE		9
Total payments and other debits	<u>2,740</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	3,798	40,375	37,377	6,796	1
Subtotal	3,798	40,375	37,377	6,796	
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	3,798	40,375	37,377	6,796	

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	459,973	0	0	0	0	459,973	1
Add credits during year:							
For Services	5,400					5,400	2
For Mains	15,309					15,309	3
Other (specify):							
HYDRANTS	3,000					3,000	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	14,712	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	14,712	
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):		
MISCELLANEOUS	1,647	12
Total (Acct. 145):	1,647	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
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	29,682	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	59,503	16
Total (Acct. 183):	89,185	
Payables to Municipality (233):		
3Q BENEFITS DUE TO VILLAGE	2,986	17
4Q BENEFITS DUE TO VILLAGE	2,780	18
MISCELLANEOUS	2,433	19
Total (Acct. 233):	8,199	
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	1,703,532	0	0	0	1,703,532	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						0 3
Less Average:						
Reserve for Depreciation	293,627	0	0	0	293,627	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	471,827	0	0	0	471,827	6
Other (specify):						0 7
Average Net Rate Base	938,078	0	0	0	938,078	
Net Operating Income	34,951	0	0	0	34,951	8
Net Operating Income as a percent of Average Net Rate Base	3.73%	N/A	N/A	N/A	3.73%	

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	167,305	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(135,491)	3
Other (Specify):		4
Total Average Proprietary Capital	31,814	
Net Income		
Net Income	717	5
Percent Return on Proprietary Capital	2.25%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

During 1999, 9 services were added by the water utility. All 9 of these services were not in service at the end of 1999. Of the services not in service at the end of 1998, 6 were placed in service.

4. Estimated changes in revenues due to rate changes.

A water rate increase was granted by the PSC in its order dated December 7, 1998. The new rates became effective for service beginning December 29, 1998. Based on the 7 1/2% rate of return, the proposed rates were supposed to increase annual revenues by an estimated \$76,098. New rate structure was used for all of 1999.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

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

FINANCIAL SECTION FOOTNOTES

Capital Paid in by Municipality (Acct. 200) (Page F-12)

The TIF district added hydrants, mains and services. Actual costs were used to record the additions.

The village did a project on Hazel Street. Actual costs were used to record the additions. The Village plans to issue special assessments for this project.

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

Interest is not being charged for these advances.

Contributions in Aid of Construction (Account 271) (Page F-17)

The additions were installed by a developer. Using similiar construction documents available, estimated actual costs for construction were used.

Identification and Ownership - Commission/Committee (Page iv)

Mike Holschbach changed to chairperson by telephone message 8/7/00 ele (Dave Desmith deleted).

Identification and Ownership - Contacts (Page iv)

July 24, 2000

Ms. Debra Laviolette-Spevacek, Clerk Treasurer
Cleveland Water Utility
1202 West Washington Avenue
P.O. Box 87
Cleveland, WI 53015-0087

1999 Analytical Review DWCCA-1180-ELE

Dear Ms. Debra Laviolette-Spevacek:

The Public Service Commission has completed their analytical review of your 1999 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 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob CEM.doc

cc: Mr. David Desmith, Chairperson

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	163,295	1
Total Sales of Water	163,295	
Other Operating Revenues		
Forfeited Discounts (470)	679	2
Other Water Revenues (474)	1,577	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,256	
Total Operating Revenues	165,551	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	70,271	5
General Operating Expenses (680-690)	24,920	6
Total Operation and Maintenance Expenses	95,191	
Other Operating Expenses		
Depreciation Expense (403)	32,669	7
Amortization Expense (404)		8
Taxes (408)	2,740	9
Total Other Operating Expenses	35,409	
Total Operating Expenses	130,600	
NET OPERATING INCOME	34,951	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	517	25,127	92,052	4
Commercial	37	3,004	8,507	5
Industrial				6
Total Metered Sales to General Customers (461)	554	28,131	100,559	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		53,533	8
Other Sales to Public Authorities (464)	16	3,482	9,203	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	571	31,613	163,295	

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)	53,533	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)	53,533	
Forfeited Discounts (470):		
Customer late payment charges	679	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	679	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,514	7
Other (specify):		
MISCELLANEOUS	63	8
Total Other Water Revenues (474)	1,577	
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)	29,947	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,999	3
Chemicals (630)	461	4
Supplies and Expenses (640)	4,669	5
Repairs of Water Plant (650)	29,750	6
Transportation Expenses (660)	445	7
Total Plant Operation and Maintenance Expenses	70,271	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,371	8
Office Supplies and Expenses (681)	3,249	9
Outside Services Employed (682)	4,005	10
Insurance Expense (684)	3,898	11
Employees Pensions and Benefits (686)	7,937	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,460	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	24,920	
Total Operation and Maintenance Expenses	95,191	

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		2,626	3
PSC Remainder Assessment		114	4
Other (specify): NONE			5
Total tax expense		2,740	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208700				3
County tax rate	mills		6.227860				4
Local tax rate	mills		5.213280				5
School tax rate	mills		12.055550				6
Voc. school tax rate	mills		1.671320				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.376710				10
Less: state credit	mills		2.053450				11
Net tax rate	mills		23.323260				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.213280				14
Combined School Tax Rate	mills		13.726870				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.940150				17
Total Tax Rate	mills		25.376710				18
Ratio of Local and School Tax to Total	dec.		0.746360				19
Total tax net of state credit	mills		23.323260				20
Net Local and School Tax Rate	mills		17.407538				21
Utility Plant, Jan. 1	\$	1,647,697	1,647,697				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,647,697	1,647,697				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,647,697	1,647,697				26
Assessment Ratio	dec.		0.958320				27
Assessed Value	\$	1,579,021	1,579,021				28
Net Local & School Rate	mills		17.407538				29
Tax Equiv. Computed for Current Year	\$	27,487	27,487				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)	161,800		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	197,982	12,993	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,100		20
Total Pumping Plant	361,882	12,993	
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)			161,800	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	1,500		209,475	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,100	20
Total Pumping Plant	1,500	0	373,375	
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)	790,133	49,703	27
Fire Mains (344)	0		28
Services (345)	115,686	5,129	29
Meters (346)	48,344	1,532	30
Hydrants (348)	82,952	37,383	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,080,352	93,747	
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)	7,060	8,965	36
Transportation Equipment (373)	13,332		37
Other General Equipment (379)	2,896		38
Other Tangible Property (390)	0		39
Total General Plant	23,288	8,965	
Total utility plant in service directly assignable	1,647,697	115,705	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,647,697	115,705	

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)			839,836 27
Fire Mains (344)			0 28
Services (345)			120,815 29
Meters (346)	535		49,341 30
Hydrants (348)	2,000		118,335 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,535	0	1,171,564
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 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	32,253
Total utility plant in service directly assignable	4,035	0	1,759,367
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	4,035	0	1,759,367

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			3,029	3,029	1
February			2,777	2,777	2
March			3,068	3,068	3
April			2,770	2,770	4
May			3,112	3,112	5
June			3,223	3,223	6
July			3,824	3,824	7
August			3,802	3,802	8
September			3,187	3,187	9
October			3,044	3,044	10
November			2,808	2,808	11
December			2,871	2,871	12
Total for year	0	0	37,515	37,515	
Less: Measured or estimated water used in main flushing and water treatment during year				1,133	13
Less: Other utility use				270	14
Other utility use explanation:					15
A fiber optic cable contractor , fire practice, ice rink , seeding roadways					
Water pumped into distribution system				36,112	16
Less: Water sold				31,613	17
Losses and unaccounted for				4,499	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				287	21
Date of maximum: 7/1/1999					22
Cause of maximum:					23
flushing water mains					
Minimum gallons pumped by all methods in any one day during reporting year				48	24
Date of minimum: 9/22/1999					25
Total KWH used for pumping for the year				117,100	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
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 10
Year Installed	1968	1968	1968	11
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	12
Horsepower	30	120	80	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 23
Year Installed	1997	1997	1968	24
Type	ELECTRIC	NATURAL GAS	ELECTRIC	25
Horsepower	75	150	15	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	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	8,742	1,471	0	0	10,213	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			69,260	1,471	0	0	70,731		
Total Utility			69,260	1,471	0	0	70,731		

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	565	9	0	0	574	57	1
M	1.250	1	0	0	0	1	0	2
M	2.000	2	1	0	0	3	2	3
Total Utility		568	10	0	0	578	59	

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	591	24	24	9	600	79	1
1.000	14	2	0	3	19	0	2
1.250	1	0	1	0	0	0	3
1.500	4	0	0	0	4	0	4
2.000	8	0	0	0	8	0	5
3.000	1	0	0	0	1	0	6
Total:	619	26	25	12	632	79	

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	517	25	0	4	0	54	600	1
1.000	0	11	0	3	0	5	19	2
1.250	0	0	0	0	0	0	0	3
1.500	0	1	0	1	0	2	4	4
2.000	0	0	0	7	0	1	8	5
3.000	0	0	0	1	0	0	1	6
Total:	517	37	0	16	0	62	632	

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	139	7	4		142	2
Total Fire Hydrants	139	7	4	0	142	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	138
Number of distribution system valves end of year:	175
Number of distribution valves operated during year:	168

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 600

More time was spent by personnel in 1999. Actual hours are allocated.

Account 650

Recoated water reservoir in 1999, 1/8 amortized this year \$8,500

Repairs to well \$3,500

Account 682

Accounting fees decreased \$2,518 from 1998

Account 686

Wages increased so employee benefits also increased.

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 Utility Plant in Service (Page W-08)

Account 325 Electric Pumping Equipment

Well and booster pump replacement

Water Mains (Page W-15)

Mains added were financed by the TIF district and a developer.

Water Services (Page W-16)

Services added during the year were financed by the TIF district and a developer.

Meters (Page W-17)

Utility personnel took a close look at physical inventory of meters this year and adjustments were therefore required.
