

Annual Report Example Correctly Completed for a Public Submission

For small water and sewer companies

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Informational:

- This presentation provides instruction/examples of how to complete a public submission annual report using the Excel version (**preferred method**). It is to be used **in conjunction** with the annual report instructions provided with the annual report form. Everything in this presentation is for informational use only.
- Depending on the needs of each individual company, your annual report may require data that is not shown in the example presentation.
- Please note: If you are using the PDF version of the annual report; all lines will need to be completed manually for each page of the report.
- Ensure that each page has your Company name and year of the report at the top of each page, which will auto-populate from the Cover Page, if using the Excel version of the form.
- This example may not address each line individually within the annual report. Depending on the specific needs of each utility, the lines not addressed may need to be completed.

Important things to remember when completing your report

- Name and calendar year appear on each page
- All yellow boxes contain formulas; you will not be able to enter information into these areas
- Make sure all of your information is accurate on each page
- Ensure that pages 4 and 5 balance after you finish completing the entire report. If these values do not match, row 21, column “b” on each page will turn red indicating an error
- Ensure that all columns requiring a label are labeled
- If there are metered customers on the system, be sure to include gallons sold
- Ensure each line on the Verification page is filled in completely, including all signatures

Cover Page – Also Refer to Page IV of Annual Report Instructions

ABC Water and Sewer Company, Inc.

Company Full Certificated Name

*Do not abbreviate and include any Commission approved
AKA/DBA/Fictitious Name, if applicable.*

WATER and/or SEWER ANNUAL REPORT

SMALL COMPANY

(Fewer than 8,000 customers)

TO THE

MISSOURI PUBLIC SERVICE COMMISSION

January 1 - December 31, 2014

Please indicate which type of service the Company is certificated to provide by checking the appropriate box(es). (Check all that apply.)

Water Service Provider

Sewer Service Provider

Please choose one of the following filing type options:

Public Submission (NOT Highly Confidential)

Non-Public Submission (Highly Confidential / Filed Under Seal)

For this filing to be considered Highly Confidential, additional submission of materials is required pursuant to Commission rule 4 CSR 240-3.335 and/or 4 CSR 240-3.640, Section 392.210, RSMo., and/or Section 393.140, RSMo.

Issue Date: 12/___ / ____

Revised:


(To be used when filing under seal.)

- Use the Company's certificated name that appears on the Company's Certificate of Convenience and Necessity, which should also include "Inc., LLC's, etc., if applicable. If your company name is not complete, your report will be considered deficient.
- The Company name will be incorrect on every page if it is not completed correctly on your Cover Page.
- Fill in the year of the annual report that is being completed
- Choose the appropriate utility provider type
- Determine if the report will be "Public" or "Non-Public"
 - If filing a Non-Public annual report, please refer to the annual report instructions.
- Notice the Company name includes "Inc." Without it, this report will be considered deficient.

Page 1 - Also Refer to Page V of Annual Report Instructions

1 For the calendar year of January 1 - December 31, 2014

2 **Company Name:** ABC Water and Sewer Company, Inc.

2a **Parent Company Name:** _____
(if applicable)

3 **Company Street Address:** 123 Water and Sewer Company Lane, Evergreen Forest, Mo 12345

4 **Company Mailing Address:** 123 Water and Sewer Company Lane, Evergreen Forest, Mo 12345

5 **Company Phone Number:** 314-123-4567

6 **Company Email Address:** abcwands@utility.com
Name, title, address, phone number, and e-mail of person(s) to contact concerning information contained in this report:

7a	<u>Jane Doe - Secretary/Treasurer</u>	Name/Title
7b	<u>123 Water and Sewer Company Lane</u>	Mailing Address
7c	<u>Same as Above</u>	Street Address
7d	<u>Evergreen Forest</u> <u>Mo</u> <u>12345</u>	City State Zip
7e	<u>314-123-4567</u>	Telephone Number
7f	<u>abcwands@utility.com</u>	E-mail Address

8 Provide the **Total Company** and gross intrastate **Operating Revenues** (i.e. Missouri Jurisdictional) for calendar year _____
for Calendar Year 2014 .

(BOTH COLUMNS MUST BE COMPLETED)

	** MO Jurisdictional	**	**	Total Company	**
Water Revenues					
9 Total Operating Revenues (From Pg. W-2, Line 22)	\$ 183,748.00			\$ 183,748.00	
10 Total Non-Tariffed Revenues (Pg. W-2, Line 25)	\$ -				
11 TOTAL REVENUES (From Pg. W-2, line 26) (Total MO Jurisdictional Revenue (Line 14 above) should match Statement of Revenue (MoPSC Assessment).	\$ 183,748.00			\$ 183,748.00	
Sewer Revenues					
12 Total Operating Revenues (From Pg. S-2, Line 19)	\$ 112,421.00			\$ 112,421.00	
13 Total Non-Tariffed Revenues (From Pg. S-2, Line 22)	\$ -				
14 TOTAL REVENUES (Total MO Jurisdictional Revenue (Line 17 above) should match Statement of Revenue (MoPSC Assessment).	\$ 112,421.00			\$ 112,421.00	

Indicates a link to or from another worksheet within workbook

Indicates formula cell(s)

(To be used when filing under seal.)

- Lines 1 and 2 should automatically pull the year and Company name from the Cover Page.
- Complete line 2a with the complete Parent Name if applicable.
- On lines 7a - 7f, put the information of the individual(s) that is responsible for the annual report.
- Line 8 should be the year of the annual report. This will auto-populate.
- Lines 9 - 14 pertains to the revenues for the current annual report year.
 - Missouri Jurisdictional will pull from various pages within the report when they are completed on the Excel version of the annual report.
 - Figures for the Total Company column for lines 9, 10, 12 and 13 need to be entered manually.
- The Total Company revenue has been manually entered.
 - Total Company revenues can be the same or higher than the Missouri Jurisdictional revenues, but it should never be lower.
 - If Total Company revenues are left blank or are lower than the Missouri Jurisdictional revenues, the box will turn red. This is to indicate that an error has been made for this item.

Page 2 – Also Refer to Page V of Annual Report Instructions

1	For the calendar year of January 1 - December 31, <u>2014</u>				
2	Company Name: <u>ABC Water and Sewer Company, Inc.</u>				
CAPITAL STOCK (COMMON AND PREFERRED)					
	Class and Series of Stock (a)	Total Number of Shares Authorized (b)	Par or Stated Value Per Share (c)	Total Number of Shares Issued (d)	Current Value of Issued Shares of Stock (e)
3	<u>Common Stock</u>	<u>10,000</u>	<u>\$ 1.00</u>	<u>150</u>	<u>\$ 150</u>
4					\$
5					\$
6					\$
7					\$
8	Total Value				\$ 150
SECURITY HOLDERS AND VOTING POWERS					
Report below the NAMES and ADDRESSES of the 10 stockholders who, at the end of the year, had the greatest voting powers in the respondent, AND STATE THE NUMBER OF VOTES each would have had a right to cast on that date. If any such holder held in trust, give the nature of the trust and the beneficial owner. Show also total votes of ALL securities with voting powers.					
	Names and Addresses (a)	Number of Votes (b)			
9	<u>Jane Doe 123 Water and Sewer Lane, Evergreen Forest, Mo 12345</u>	<u>50</u>			
10	<u>John Doe 123 Water and Sewer Lane, Evergreen Forest, Mo 12345</u>	<u>100</u>			
11					
12					
13					
14					
15					
16					
17	Total Number of Votes Held by Above			150	
18	Total Number of Votes of All Securities with Voting Rights				
Identify the principal or general officers of the company at the end of the year. Please include an additional sheet, if enough space is not provided on this page, to completely provide the requested information.					
	Title of General Officer(s)	Name of Person Holding Office			
19	<u>President</u>	<u>John Doe</u>			
20	<u>Secretary/Treasurer</u>	<u>Jane Doe</u>			
21					
22					
23					
24					
	Indicates formula cell(s)				
<i>(To be used when filing under seal.)</i>					

- On lines 3 - 7, column (a) should have the class of each type of stock that has been issued by the Company (Preferred or Common).
- Column (d) is the number of shares that the Company has issued as of December 31 of the current reporting year.
- The sum of lines 17 and 18 should equal the number of shares issued by the Company as listed on lines 3-7
- All data for lines 3 - 24 have been completed in their entirety.
- LLC's usually do not issue stock. If your Company does not issue shares of stock, simply put N/A on line 3, column (a).
 - You will still need to complete lines 19-24.

Page 3 - Also Refer to Page V of Annual Report Instructions

1	For the calendar year of January 1 - December 31, <u>2014</u>
2	Company Name: <u>ABC Water and Sewer Company, Inc.</u>
	Describe MAJOR transactions occurring during the year which will have a effect on operations, such as rate changes, replacement of major equipment and other abnormal cash expenditures of \$250 or more. <i>(Dollar amounts to be recorded on Page W-5 and/or Page S-4 columns d and/or e.)</i>
3	<u>Water System - Replaced pump at well house. \$3,000</u>
4	<u>Sewer System - Repaired main, clogged with tree roots. \$7,000</u>
5	
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26	
	<i>(To be used when filing under seal.)</i>

- Any major transaction(s) of \$250 or more that occurred during the year that had an effect on operations must be listed. A description of each item, along with the dollar amount, must be shown. If the report covers both water and sewer, designate which system the expense is associated with.
- This includes, but is not limited to:
 - Plant replacements
 - Large system repairs
 - Large asset purchase
 - Litigation settlements, etc.
- Each major transaction for the Company is listed, with the corresponding dollar amount
- Depending on the type of item, you may have to include the item on your plant schedules.
 - The replaced pump at the well house will need to go on the plant schedule as an addition while the pump that was replaced will be shown as a retirement for the water system.
 - The repaired main for the sewer system may or may not be on the plant schedule. It would depend on the type of repair and if anything had to be replaced.

Page 4 - Also Refer to Page V of Annual Report Instructions

1 For the calendar year of January 1 - December 31, 2014

2 Company Name: ABC Water and Sewer Company, Inc.

NOTE: Please do not try to type over formulas. Totals will calculate automatically in this spreadsheet.

BALANCE SHEET
WATER AND SEWER OPERATIONS
ASSETS

	Account Description (a)	**	Amount (b)	**
3	Water Plant In Service (From Pg. W-5)		\$ 1,069,136	
4	LESS: Water Depreciation Reserve (From Pg. W-5)		\$ 186,764	
5	Net Water Plant in Service (Line 3 MINUS Line 4) (From Pg. W-5)		\$ 882,371	
6	Water Materials and Supplies			
7	Water Construction Work in Progress			
8	Water Plant Held for Future Use			
9	Water Plant Acquisition Adjustment			
10	Sewer Plant in Service (From Pg. S-4)		\$ 1,119,713	
11	LESS: Sewer Depreciation Reserve (From Pg. S-4)		\$ 337,709	
12	Net Sewer Plant in Service (Line 10 MINUS Line 11) (From Pg. S-4)		\$ 782,003	
13	Sewer Materials and Supplies			
14	Sewer Construction Work in Progress			
15	Sewer Plant Held for Future Use			
16	Sewer Plant Acquisition Adjustment			
17	Other Plant			
18	Cash		\$ 750	
19	Accounts Receivable (i.e., Amounts due from customers or other parties.)			
20	Other Assets			
21	Total Assets*		\$ 1,665,124	

* Total Assets should balance with Total Equity and Liabilities on Page 5 (see instructions).
Difference between Equity & Liabilities and Assets (from Pg. 5).

Indicates a link to another worksheet within workbook
Indicates formula cell(s)

(To be used when filing under seal.)

- Page 4 is the assets portion of your balance sheet.
 - Please note, the total on line 21 **MUST** match the total on line 21 on page 5 or the cell will turn red. If these values do not match, your report will be considered deficient.
- Lines 3, 4, 10, and 11 will auto-populate
- Lines 6 and 13 represent the dollar amount of the inventory that you currently have in stock as of December 31, of the reporting year.
- Lines 7 and 14 represent the dollar amount for all plant that is under construction, yet not in service by December 31, of the reporting year.
- Lines 9 and 16 represent the value of any plant that has been purchased for less than the original cost to construct, less any depreciation reserve.
- Line 17 represents any plant that is not included on lines 3 and 10.
- Line 20 is the value of all other assets that are not listed above on this page.
- Please note, some utilities will not have information for every line on this page.

Page 5 – Also Refer to Page VI of Annual Report Instructions

1 For the calendar year of January 1 - December 31, 2014

2 Company Name: ABC Water and Sewer Company, Inc.

NOTE: Please do not try to type over formulas. Totals will calculate automatically in this spreadsheet.

BALANCE SHEET
WATER AND SEWER OPERATIONS
EQUITY AND LIABILITIES

Account Description (a)	** Amount (b) **
3 Capital Stock (From Page 2)	\$ 150
4 Retained Earnings	\$ 924,282
5 Long-Term Debt (banks, etc. - over 1 year) (From Pg. 9)	\$ 375,000
6 Short-Term Debt (banks, etc. - less than 1 year) (From Pg. 9)	\$ -
7 Water Customer Deposits	
8 Water Advances for Construction	
9 Water Contributions In Aid of Construction (From Pg. 8, Line 16)	\$ 129,700
10 LESS: Water Amortization of Contributions In Aid of Construction (From Page 8, line 23)	\$ 34,340
11 Net Water Contributions In Aid of Construction (i.e., Line 11 MINUS Line 12)	\$ 95,359
12 Sewer Customer Deposits	
13 Sewer Advances for Construction	
14 Sewer Contributions In Aid of Construction (From Pg. 8, Line 16)	\$ 373,200
15 LESS: Sewer Amortization of Contributions In Aid of Construction (From Page 8, line 23)	\$ 102,867
16 Net Sewer Contributions In Aid of Construction (i.e., Line 16 MINUS Line 17)	\$ 270,332
17 Deferred Taxes - ITC	
18 Deferred Taxes - Other	
19 Accounts Payable; (Amounts owed to other parties; other than debt listed above.)	
20 Other Liabilities	
21 Total Equity and Liabilities*	\$1,665,124

* Total Equity and Liabilities should balance with Total Assets on Pg. 4 (see instructions).
Difference between Equity & Liabilities and Assets (From Pg. 4).

Indicates a link to another worksheet within workbook
Indicates formula cell(s)

(To be used when filing under seal.)

- Page 5 is the Liability and Equity portion of your balance sheet.
- Prior to submitting your annual report, ensure line 21 on page 4 matches line 21 on this page. It is a must that these two lines match. If these values do not match, the cell will turn red.
- Line 3 is the total value of capital stock that is listed on page 2, lines 3 through 7.
- Lines 5, 6, 9, 10, 14, and 15 will auto-populate.
- Lines 7 and 12 represent the deposits paid by customers to obtain service.
- Lines 8 and 13 represent all fund advancements paid for construction. These are funds that will be refunded fully or in part in the future.
- Lines 9, 10, 14 and 15 (CIAC) represent all funds donated or contributed in either cash or services given to the Company for construction purposes. This value is not the same as the Advances for Construction. CIAC is typically not refunded back to the contributor like Advances for Construction.
- Line 19 represents all debt that is owed by the utility that is not accounted for on any other lines on this page.
- Line 20 represents all other liabilities that a utility may have, that is not accounted for on any other lines on this page.

Page 6 – Also Refer to Page VI of Annual Report Instructions

EMPLOYEE PAYROLL INFORMATION

INSTRUCTIONS: Please provide names, titles and salaries for all officers and employees with W-2's. Show total compensation paid to each during the year. Include all amounts including bonuses and other allowances. Enter "0" or none where applicable. Provide explanations where necessary. Use additional sheets if necessary.

Contract Employees (i.e., 1099's or other outside parties should not be listed on this page. See page 7.)

1
 2
 Company Name: ABC Water and Sewer Company, Inc.
 For the calendar year of January 1 - December 31, 2014

	Name and Title (a)	Payroll Charged To:			
		Total Utility Compensation (b)	Water Expense (c)	Sewer Expense (d)	Capitalized Payroll (e)
3	Duke Limbo - Operator	\$ 24,000	\$ 9,500	\$ 14,500	
4	Jane Doe - Secretary	\$ 12,000	\$ 6,000	\$ 6,000	
5	John Doe - Manager	\$ 32,000	\$ 16,000	\$ 16,000	
6		\$ -			
7		\$ -			
8		\$ -			
9		\$ -			
10		\$ -			
11		\$ -			
12		\$ -			
13		\$ -			
14		\$ -			
15		\$ -			
16		\$ -			
17		\$ -			
18		\$ -			
19	Total	\$ 68,000	\$ 31,500	\$ 36,500	\$ -
			(Total to Pg. W-1)	(Total to Pg. S-1)	

Page 6

(To be used when filing under seal.)

Indicates formula cell(s)

- Page 6 is used to document all employees that receive a W-2
- Employees on payroll, but did not receive compensation during the year, should still be listed on this page.
- Each employee is listed with their name and their job title.
- Columns "c", "d", and "e" represents the portion of their salary was utilized for work performed on the water or sewer utility, or if it was for a capital project.

Page 7 - Also Refer to Page VI of Annual Report Instructions

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES (W-2 Employees should be listed on Page 6)

INSTRUCTIONS: Report below all information concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, public relations, contract operators and contract labor, or other similar professional services or outside services other than employees rendered the respondent under written or verbal arrangements, for which total payments during the year to any corporation, partnership, individual or organization of any kind whatsoever. Attach additional worksheet pages if necessary.

1
2
Company Name: ABC Water and Sewer Company, Inc.
For the calendar year of January 1 - December 31, 2014

Name of Recipient and Description of Service (a)	Amount of Payments:			
	Water		Sewer	
	Expensed (b)	Capitalized (c)	Expensed (d)	Capitalized (e)
3 Bob CPA - Accounting Services	\$ 800		\$ 800	
4 Sludge Kings - Sludge Hauling			\$ 6,176	
5 Henry Handyman - Pump Replacement		\$ 1,200		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19 Total	\$ 800	\$ 1,200	\$ 6,976	\$
	<i>(Total to Pg. W-1)</i>		<i>(Total to Pg. S-1)</i>	

Page 7

Indicates formula cell(s)

(To be used when filing under seal.)

- Page 7 is used to document all contract employees or outside contractors hired during the year.
- Water and Sewer is separated into two categories - "Expensed" or "Capitalized". Depending on the service that was provided determines which column the dollar amount should go into.
- The totals on line 19 will populate onto the noted pages below the total.

1 For the calendar year of January 1 - December 31, 2014

2 Company Name: ABC Water and Sewer Company, Inc.

CONTRIBUTIONS IN AID OF CONSTRUCTION

INSTRUCTIONS: This account shall include donations or contributions in cash, services, or property for construction purposes. The records supporting the entries to this account shall be so kept that the utility can furnish information as to the purpose of each donation, the conditions, if any, upon which it was made, the amount of each donation, and the amount applicable to each utility department. The credits (deductions) to this account shall not be transferred to any other account without the approval of the Commission.

(a)	Water (b)	Sewer (c)
3 Balance at Beginning of Year <i>(From last years report, Pg. 9)</i>	\$ 125,000.00	\$ 368,000.00
4 PLUS: Additions During the Year <i>(Please provide a detailed explanation.)</i>		
5 New Water and Sewer Services	\$ 4,700.00	\$ 5,200.00
6		
7		
8		
9 Total Additions	\$ 4,700.00	\$ 5,200.00
10 LESS: Deductions During the Year <i>(Please provide a detailed explanation.)</i>		
11		
12		
13 Retire and cap off service connection, but no connection fee money returned = no entry here		
14		
15 Total Deductions	\$ -	\$ -
16 Balance at End of Year	\$ 129,700.00	\$ 373,200.00
	<i>(Total to Pg. 5)</i>	<i>(Total to Pg. 5)</i>

AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
(Please identify as Account Number 271A)

PLEASE CHOOSE FROM THE DROP DOWN BOX WHICH METHOD THE UTILITY UTILIZES FOR ITS RECORDS

Distribution Method

Distribution Method

(a)	Water (b)	Sewer (c)
17 Balance of Amortization at First of Year <i>(not Total of CIAC line 3)</i>	\$ 31,250.00	\$ 92,000.00
18 Total Contributions in Aid at End of Year (see above)	\$ 129,700.00	\$ 373,200.00
19 Total Plant in Service at End of Year (From Pg. W-5 or S-4)	\$ 1,069,136.00	\$ 1,119,713.00
20 Percentage Contributions to Plant	12.13%	33.33%
21 Total Depreciation Expense (From Pg. W-5 or S-4)	\$ 25,476.39	\$ 32,604.67
22 Total Amortization of Contributions (To Pg. W-1, S-1)	\$ 3,090.62	\$ 10,867.13
23 Balance at End of Year	\$ 34,340.62	\$ 102,867.13
	<i>(Total to Pg. 5)</i>	<i>(Total to Pg. 5)</i>

OR

Attached Method

(a)	Water (b)	Sewer (c)
24 Balance of Amortization at First of Year <i>(not Total of CIAC Line 3)</i>		
25 Total Amortization of Contributions (To Pg. W-1, S-1)		
26 Balance at End of Year		
	<i>(Total to Pg. 5)</i>	<i>(Total to Pg. 5)</i>

 Indicates a link to another worksheet within workbook
 Indicates formula cell(s)

(To be used when filing under seal.)

- Page 8 provides information about Contributions in Aid of Construction (CIAC)
- Line 3 comes from your 2013 annual report, page 8 line 16. If these values do not match, you will be issued a deficiency.
- Line 4 represents all new contributions collected during calendar year
- Line 10 depends on which method your Company uses. This example is using the Distribution Method, therefore there should not be anything in this section.
- Using the “Distribution Method”, the utility is evenly spreading each contribution equally among all plant in service.
- **PLEASE NOTE, YOU MUST CHOOSE EITHER “DISTRIBUTION METHOD” OR “ATTACHED METHOD” FROM THE DROP-BOX BEFORE THE FORMULAS ON THIS PAGE WILL WORK.**
- Line 17 is your Amortization of CIAC as of January 1, of the reporting year.

INTEREST EXPENSE, NOTES PAYABLE, BONDS, BANK LOANS AND OTHER DEBTS

INSTRUCTIONS: Please report information for the **current annual reporting** year. List each separate item of debt. Please identify the named borrower for each debt, if different from the company. Show principal amount to which each interest rate applies. Include all items on which interest was paid during the year. Use additional worksheets if necessary.

Type of Debt <i>(i.e., Notes Payable, Bonds, Bank Loans, Shareholder Loans, Affiliate Loans, etc.)</i> (a)	Contact Information of Each Lender <i>(Name, Address, Phone No., Email)</i> (b)	Origination Date (c)	Initial Loan Amount (d)	Interest Rate (e)	Type of Interest Rate: <i>(Fixed, Variable)</i> (f)	Frequency of Payments <i>(Semi-Monthly, Monthly, Quarterly, Annually, etc.)</i> (g)	Balance of Loan at Year End		Date of Maturity (i)	Total Interest Paid During the Year (k)	Interest Paid - Charged To:	
							Long Term Debt <i>(Over one year.)</i> (h)	Short Term Debt <i>(Less than one year.)</i> (i)			Water Utility (l)	Sewer Utility (m)
3 Bank Loan	More Money Banks St. Louis, Mo 314-658-5492	04/25/12	\$425,000	5.00%	Fixed	Monthly	\$375,000		04/25/22	\$21,251	\$7,438	\$13,813
4 Shareholder Loan	John Doe, 123 Water and Sewer Company Lane, Evergreen Forest, Mo 12345 555-688-1000	02/18/14	\$30,000	2.00%	Fixed	Monthly		\$0	12/31/14	\$600	\$210	\$390
5												
6												
7												
8												
9 Total							\$375,000	\$0		\$21,851	\$7,648	\$14,203
							<i>(Totals to Page 5)</i>				<i>(Total to Pg. W-1)</i>	<i>(Total to Pg. S-1)</i>

10 If the answer to column (f) is variable, please explain the method used for the interest rate calculation below with corresponding line number from above.

Indicates formula cell(s)

(To be used when filing under seal.)

Page 9

1 Company Name:

ABC Water and Sewer Company, Inc.

For the calendar year of
January 1 - December 31, 2014

- Page 9 represents all of the debt held by the Company during the year.
- Column "a" is a list of each type of debt. Even if the debt was paid off during the year, it will still need to be listed.
 - The debt on line 4 has been paid off during the year, but it is still listed.
- Columns "b" through "k" is detailed information for each type of debt listed in column "a". Each column needs to be completed for each type of debt listed.
- Columns "l" and "m" is the amount of interest paid by the water and sewer utilities. The sum of these columns should equal the value in column "k"
- Each type of loan has information in all columns across the row. The only exception to this is columns "h" and "i". There should only be information in one of these columns for each debt listed.

Page W-1 – Also Refer to Page VII of Annual Report Instructions

1	For the calendar year of January 1 - December 31, 2014	
2	Company Name: ABC Water and Sewer Company, Inc.	
<u>WATER OPERATING REVENUES, EXPENSES AND STATISTICS</u>		
	Description (a)	Amount (b)
3	Total Revenues (From Pg. W-2)	\$ 183,748
<u>Operating Expenses</u>		
4	Salaries & Wages (From Pg. 6)	\$ 31,500
5	Employee Pensions and Benefits	\$ 2,575
6	Purchased Water	
7	Plant Operations Expenses (From Pg. W-3, Line 12)	\$ 9,648
8	Billing Expenses	\$ 125
9	Supplies and Expenses	\$ 750
10	Transportation Expenses	
11	Rent Expense	\$ 9,600
12	Insurance Expense	\$ 12,000
13	Outside Services Employed (i.e., Legal, Accounting, etc.) (From Pg.7)	\$ 800
14	Regulatory Commission Expenses	\$ 5,600
15	Uncollectible Expenses	
16	Depreciation Expense (From Pg. W-5, Line 49)	\$ 25,476
17	Amortization of Contributions in Aid of Construction (From Page 8)	\$ (3,090)
18	Amortization Expense	
19	Tax Expenses (i.e., Property, State, Federal, etc.) (From Pg. W-3, Line 20)	\$ 23,052
20	Interest Expense (From Pg. 9)	\$ 7,648
21	Other Expenses	
22	Total Operating Expenses	\$ 125,683
23	Net Income (Loss)(A negative number indicated by () represents a loss.)	\$ 58,064
	<input type="checkbox"/> Indicates a link to another worksheet within workbook <input type="checkbox"/> Indicates formula cell(s)	
(To be used when filing under seal.)		

- Page W-1 is the income statement for your Company.
- There are not values on every line on the form. Very few utilities will have expenses on each line.
- Lines 3, 4, 7, 13, 16, 17, 19 and 20 will auto-populate.
- Line 5, represents the total amount paid for the calendar year for employee pensions /benefits.
- Lines 6 - 12, 14, 15, and 18 represent the total amount paid for each item during the entire year.
- Line 21 is for any expense paid during the year that is not represented on one of the lines above.
- Income or loss for the year is shown on Line 23.

Page W-2 – Also Refer to Page VII of Annual Report Instructions

1 For the calendar year of January 1 - December 31, 2014				
2 Company Name: ABC Water and Sewer Company, Inc.				
WATER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)				
(Please indicate if metered amounts are in cubic feet measurements.)				
Description (a)	No. of Customers		No. of Gallons Sold (000's Omitted) (d)	Revenue Amount (e)
	Beginning of Year (b)	End of Year (c)		
Unmetered Sales of Water				
3 Residential - Single Family			XXXX	
4 Residential - Apartments			XXXX	
5 Residential - Mobile Homes			XXXX	
6 Commercial			XXXX	
7 Other Sales to Public Authorities			XXXX	
8 Other			XXXX	
9 Total Unmetered Sales	-	-		\$ -
Metered Sales of Water				
10 5/8" Meter	216	216	342,746	\$ 139,800
11 3/4" Meter	32	36	61,200	\$ 43,415
12 1" Meter				
13 1 1/2" Meter				
14 2" Meter				
15 Other				
16 Total Metered Sales	248	252	403,946	\$ 183,215
Tariffed Operating Revenues				
17 Late Payment Fees				\$ 348
18 Returned Check Fees				\$ 125
19 Inspection Fees				
20 Reconnect Fees				\$ 60
21 Other Revenue				
22 Total Operating Revenues (From Tariffed Services) (To Pg. 1, line 9)				\$ 183,748
Non Tariffed Revenues				
23 Rent Income				
24 Other Income, (i.e., from Merchandising, Jobbing & Contract Work, etc.)				
25 Total Non-Tariffed Revenues (To Pg. 1, Line 10)				\$ -
26 Total Revenues * (To Pg. 1, Line 11)				\$ 183,748
(Total to Pg. W-1 and Pg. 1)				
*Total Operating Revenues should match Statement of Revenue (MOPSC Assessment).				
Indicates a link to another worksheet within workbook Indicates formula cell(s)				
(To be used when filing under seal.)				

- Page W-2 is for your operating revenues.
- For this example, this system only has metered customers. As you can see, there are two different meter classes in-service. You will need to supply gallons sold (column "d") and revenues (column "e") for each.
- Column "b" is for the number of customers on the system at 1/1 of the reporting year, and column "c" is for the number of customers on the system at 12/31 of the reporting year.
- Column "e" is the total revenue collected for each customer type listed in column "a"
- Column "d" for lines 10 - 15 is for the number of gallons sold for each type of customer on the system. If you have metered customers, there **must** be gallons sold listed for each meter size.
- Lines 17 - 21 are the other revenues that are approved through the tariff for the utility to collect from its customers. The values here should be the year end total collected for each applicable revenue item.

Page W-3 - Also Refer to Page VII of Annual Report Instructions

1	For the calendar year of January 1 - December 31, <u>2014</u>	
2	Company Name: <u>ABC Water and Sewer Company, Inc.</u>	
<u>WATER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)</u>		
	Description of Expenses (a)	Amount (b)
<u>Plant Operations Expenses</u>		
3	Repairs of Water Plant - Pump Repair	
4	Repairs of Water Plant - Well Repair	
5	Repairs of Water Plant - Water Line Repair	
6	Repairs of Water Plant - Equipment Repair	
7	Repairs of Water Plant - Other	
8	Fuel or Power Purchases for Pumping (i.e., Electric Bills, etc.)	
9	Chemicals	\$ 3,648
10	Water Testing Expenses	\$ 6,000
11	Other Plant Operations Expenses	
12	Total Plant Operations Expenses	\$ 9,648
		(Total to Page W-1)
<u>Tax Expenses</u>		
13	Tax Expense - Property Taxes	\$ 7,634
14	Tax Expense - Payroll Taxes	\$ 3,248
15	Tax Expense - Franchise Taxes	
16	Tax Expense - Other Taxes	
17	Tax Expense - Federal Income Taxes	\$ 9,297
18	Tax Expense - State Income Taxes	\$ 2,873
19	Tax Expense - Investment Tax Credits	
20	Total Tax Expenses	\$ 23,052
		(Total to Pg. W-1)
	<p>Indicates a link to another worksheet within workbook</p> <p>Indicates formula cell(s)</p>	
(To be used when filing under seal.)		

- Page W-3 represents operations and tax expenses that the utility has paid through the year.
- Not all utilities will have information for every line on this page. That is okay.
- If any of the repairs on lines 3 through 7 are over \$250, be sure to list them on page 3 of this report.

PUMPING AND PURCHASED WATER STATISTICS						
<i>(Omit 000's in reporting number of gallons or cubic feet of water. Use additional sheets if necessary.)</i>						
GALLONS PUMPED INTO SYSTEM						
3	Please indicate measurements given are in gallons or cubic feet by choosing from the dropdown box.					Gallons
4	SERVICE MONTHS (Gallons pumped must be listed by <u>month</u>) (a)	SOURCE OF SUPPLY (Please name <u>each</u> source below in columns b-e (i.e., Well #1, etc.)				TOTAL OF ALL METHODS (b+c+d+e=f) (f)
		Well #1	Well #2			
		(b)	(c)	(d)	(e)	
5	JANUARY	16,342	15,348			31,690
6	FEBRUARY	16,435	15,658			32,093
7	MARCH	16,386	15,754			32,140
8	APRIL	16,642	15,897			32,539
9	MAY	16,982	16,325			33,307
10	JUNE	17,487	17,398			34,885
11	JULY	18,623	17,892			36,515
12	AUGUST	18,819	18,564			37,383
13	SEPTEMBER	18,243	17,537			35,780
14	OCTOBER	17,627	16,548			34,175
15	NOVEMBER	16,987	15,864			32,851
16	DECEMBER	16,534	15,238			31,772
17	Totals for Year	207,107	198,023	-	-	405,130
18	Maximum Quantity Supplied to the System in Any One Day:		9,733	Minimum:	4,896	
19	Range of Pressure in the Mains as Measured at the Highest Point on System:		60 - 250			
If Water is Sold to Other Utilities for Resale, List Names, Addresses, Phone Numbers and Quantities Below:						
20	Name of Reseller	Address	Phone Number	Quantity		
21						
22						
23						

Page W-4

Indicates a link to another worksheet within workbook

Indicates formula cell(s)

(To be used when filing under seal.)

1 Company Name: ABC Water and Sewer Company, Inc.

2 For the calendar year of January 1 - December 31, 2014

- Page W-4 details the amount of water that is pumped on a monthly basis for each source of water.
- As you can see, there are two water sources for this example system. For each source, the name of the source and the gallons pumped listed by month are provided for each.
- Columns “b” through “e” are for each source of water. If more space is needed, you can attach additional pages.
- Lines 20 through 23 is for water that is sold to other utilities. Majority of small utilities will not have anything in this section.

Page W-5 – Page 1 – Also Refer to Pages VII and VIII of Annual Report Instructions

1

For calendar year of January 1 - December 31, 2014

2 Company Name: ABC Water and Sewer Company, Inc.

WATER UTILITY PLANT IN SERVICE

DEPRECIATION EXPENSES AND RESERVE - WATER UTILITY PLANT

Account Description (A)	Account No. (B)	Plant Balance at Beginning of Year (C)	Additions During the Year (D)	Book Cost of Plant Retired* (E)	Cost of Removal* (F)	Salvage Credit* (G)	Plant Balance at End of Year (C+D-E) (H)	Reserve Balance at Beginning of Year (I)	Annual Depreciation Rate % (J)	Depreciation Expense** J*(C+H)/2 (K)	Reserve Balance at END of Year (I-E-F+G+K) (L)
<u>Intangible Plant</u>											
	Class B, C or D										
3 Organization	301	32,684					32,684	0	0.00%	0	0
4 Franchise and Consents	302						0				0
5 Miscellaneous Intangible Plant	303						0				0
<u>Source of Supply Plant</u>											
6 Land and Land Rights	310	103,587					103,587	0	0.00%	0	0
7 Structures and Improvements	311	19,853					19,853	1,489	2.50%	496	1,985
8 Collecting & Impounding Reservoirs	312						0				0
9 Lake, River, and Other Intakes	313						0				0
10 Wells and Springs	314	625,746					625,746	75,090	2.00%	12,515	87,605
11 Infiltration Galleries and Tunnels	315						0				0
12 Supply Mains	316	34,250					34,250	3,425	2.00%	685	4,110
13 Other Water Source Plant	317						0				0
<u>Pumping Plant</u>											
14 Land and Land Rights	320						0				0
15 Structures and Improvements	321						0				0
16 Boiler Plant Equipment	322						0				0
17 Other Power Production Equipment	323						0				0
18 Submersible Electric Pumping	325.1	11,835	3,000	1,289			13,546	2,665	3.00%	381	1,757
19 High Service or Booster Pumps	325.2						0				0
20 Diesel Pumping Equipment	326						0				0
21 Hydraulic Pumping Equipment	327						0				0
22 Other Pumping Equipment	328	6,154					6,154	2,708	4.89%	301	3,009

- Page W-5, pages 1 - 3, provide information for the plant-in-service, depreciation expense and depreciation reserve for each plant account.
- For each account that has a value, the appropriate cells across the row **must** be completed.
- If there are additions during the year in column "D", there should be corresponding retirements in column "E", "F", and "G".
- If there are additions in column "D" that are above \$250, be sure to list them on page 3 of this form.
- Column "I" is the ending balance from last year's annual report
- Column "J" is the depreciation rate that has been approved by the MoPSC.
- Line 18 shows the new pump that was listed on page 3, as well as the retirement value of the old pump that was removed.

This document is to be used in conjunction with the annual report instructions provided with your annual report form. This document is an example only.

Page W-5 – Page 2 – Also Refer to Pages VII and VIII of Annual Report Instructions

Account Description (A)	Account No. (B)	Plant Balance at Beginning of Year (C)	Additions During the Year (D)	Book Cost of Plant Retired* (E)	Cost of Removal* (F)	Salvage Credit* (G)	Plant Balance at End of Year (C+D-E) (H)	Reserve Balance at Beginning of Year (I)	Annual Depreciation Rate % (J)	Depreciation Expense** J*(C+H)/2 (K)	Reserve Balance at END of Year (I-E-F+G+K) (L)
<u>Water Treatment Plant</u>											
23 Land and Land Rights	330						0				0
24 Structures and Improvements	331						0				0
25 Water Treatment Equipment	332	4,682					4,682	679	2.90%	136	815
<u>Transmission & Distribution Plant</u>											
26 Land and Land Rights	340						0				0
27 Structures and Improvements	341						0				0
28 Distribution Reservoirs & Standpipes	342	364					364	64	2.50%	9	73
29 Transmission & Distribution Mains	343	124,305					124,305	19,889	2.00%	2,486	22,375
30 Fire Mains	344						0				0
31 Services	345	3,615					3,615	542	2.50%	90	632
32 Meters	346	9,750					9,750	7,800	10.00%	975	8,775
33 Meter Installations	347	3,682					3,682	460	2.50%	92	552
34 Hydrants	348	12,864					12,864	1,801	2.00%	257	2,058
35 Other Transmission & Distribution Plant	349	12,350					12,350	2,779	2.50%	309	3,088
<u>General Plant - (Class B&C are Same)</u>											
	B & C	D									
36 Land and Land Rights	389	370					0				0
37 Structures and Improvements	390	371	408				408	146	4.46%	18	164
38 Office Furniture and Equipment	391	372	2,675				2,675	1,204	5.00%	134	1,338
39 Office Computer & Electronic Equipment	391	372	7,826				7,826	7,834	14.30%	1,119	8,953
40 Transportation Equipment	392	373	35,648				35,648	27,805	13.00%	4,634	32,439
41 Other General Equipment	none	379					0				0
42 Stores Equipment	393	none					0				0

• See Information provided for page W-5, Page 1

Page W-5 – Page 3 – Also Refer to Pages VII and VIII of Annual Report Instructions

Account Description (A)	Account No. (B)		Plant Balance at Beginning of Year (C)	Additions During the Year (D)	Book Cost of Plant Retired* (E)	Cost of Removal* (F)	Salvage Credit* (G)	Plant Balance at End of Year (C+D-E) (H)	Reserve Balance at Beginning of Year (I)	Annual Depreciation Rate % (J)	Depreciation Expense** J*(C+H)/2 (K)	Reserve Balance at END of Year (I-E-F+G+K) (L)
43 Tools, Shop and Garage Equipment	394	none	10,358					10,358	3,625	5.00%	518	4,143
44 Laboratory Equipment	395	none						0				0
45 Power-operated Equipment	396	none	2,435					2,435	1,468	6.70%	163	1,631
46 Communication Equipment	397	none						0				0
47 Miscellaneous Equipment	398	none	2,354					2,354	1,104	6.70%	158	1,262
48 Other Tangible Property	399	none						0				0
49 Total Water Utility Plant In Service	Totals		1,067,425	3,000	1,289	0	0	1,069,136	162,577		25,476	186,764
					(Total to Pages 4 & 9)			(Total to Pg.8)	(Total to Pg. 8 & Pg. W-1)		(Total to Pg. 4)	

Indicates a link to another worksheet within workbook

Indicates formula cell(s)

(To be used when filing under seal.)

*All entries included in Columns "E", "F" and "G" should be supported by records that identify the property retired and the cost of removal or salvage in detail.

**Annual Depreciation Expense should be calculated based upon actual in-service and retirement date(s) of new equipment and retirements during the period.

**The depreciation expense formula provided is only an approximation assuming all activity for the year occurred mid year.

NOTE: All entries should be supported by records that identify the property being added or retired, its location, and its original cost in as much detail as reasonably possible. If adjustments are included in Columns "E", "F" and/or "G", use additional sheets.

- See Information provided for page W-5, Page 1

Page W-6 – Part 1 - Also Refer to Page VIII of Annual Report Instructions

1						For the calendar year of January 1 - December 31, <u>2014</u>
2	Company Name: <u>ABC Water and Sewer Company, Inc.</u>					
<u>PUMP INFORMATION</u>						
	Pump Manufacturer (a)	Type of Pump (i.e., High Service, Well, Standby, etc.) (b)	Capacity (c)	Date Installed (d)	Date of Last Motor Replacement (e)	Date of Last Pump Replacement (f)
3	Jacuzzi	High Service	220,000/Day	6/12/2014	6/12/14	6/12/14
4	Grundfos	High Service	316,800/Day	2/17/2000	N/A	N/A
5						
6						
7						
8						
9						
10						
11						
12						
(To be used when filing under seal.)						

Page W-6 (Pt. 1)

- Page W-6 is for the historical and statistical information for the pumps on the system.
- Columns “a” – “d” is where you provide information for each pump that is in service. Each column will need to be completed for each pump listed in column “a”.
- For columns “e” and “f”, you will need to complete as they apply to each pump. These two columns may not have information in them.

Page W-6 – Part 2 - Also Refer to Page VIII of Annual Report Instructions

1	For the calendar year of January 1 - December 31, <u>2014</u>				
2	Company Name: <u>ABC Water and Sewer Company, Inc.</u>				
WELL INFORMATION					
3	Description of Wells (a)	Well ID#/ Location	Well ID#/ Location	Well ID#/ Location	Well ID#/ Location
		<u>Well #1 - Deep</u>	<u>Well #2 - Deep</u>		
		<u>Evergreen Forest</u>	<u>Evergreen Forest</u>		
		(b)	(c)	(d)	(e)
4	Year Constructed	<u>2000</u>	<u>2000</u>		
5	Type of Construction	<u>Concrete</u>	<u>Concrete</u>		
6	Type and Depth of Casing	<u>Concrete</u>	<u>Concrete</u>		
7	Depth and Diameter of Well	<u>950/6" Diameter</u>	<u>826/6" Diameter</u>		
8	Yield of Well in Gallons per day	<u>22,000</u>	<u>18,500</u>		
9	Type - <u>Chemicals</u>	<u>Chlorine</u>	<u>N/A</u>		
10	Annual Cost -	<u>\$ 3,648</u>			
11	Annual Quantity -	<u>250 lbs</u>			
(To be used when filing under seal.)					

Page W-6 (Pt. 2)

- Page W-6, Part 2 is for the historical and statistical information regarding all of the wells on the system.
- This example system has 2 wells. For each well, the ID# and location is completed.
 - Rows 4 - 11 are also completed for each column
- If each row of information is not provided for each well, your report will be considered deficient.
- For Columns "b" - "e", you will need to provide the well ID# and the location. If you need additional columns, additional pages can be attached.
- Column "c" does not use chemicals, putting N/A on line 9, you are able to leave lines 10 and 11 blank. This will not result in a deficiency

METERS AND METER SETTINGS					
Customer Class (a)	Meter Size (b)	Total at Beginning of Year (c)	Total Number of Additions (d)	Total Number Removed or Disconnected (e)	Total at End of Year (f)
3 Residential:					
4	5/8"	216	-	-	216
5	3/4"	32	4	-	36
6					
7 Other Customers:					
8					
9					
10 Total in Use by Customers		248	4	-	252
11 Not in Use: (i.e., Inventory)					
12					
13					
14 Total Meters		248	4	-	252

STORAGE FACILITIES			
Type of Storage (i.e., Pneumatic, Ground, Standpipes, Elevated Tanks, etc.) (a)	Construction Material (b)	Last Date Painted if Applicable (indicate interior or exterior) (c)	Capacity (d)
15 Elevated Standpipe	Steel	06/10/13	4,500 gal
16			
17			
18			
19			

1 Company Name: ABC Water and Sewer Company, Inc.
 For the calendar year of January 1 - December 31, 2014

Indicates formula cell(s)

(To be used when filing under seal.)

- Page W-7 is information about all meters on the system.
- All meters listed on page W-2 should be accounted for on this page on lines 4 through 9. The total number of meters in column "f" should match the year end balance in column "c" on page W-2. If these values are not the same, it will result in a deficiency on your report.
- Lines 12 and 13 are for all meters that are in inventory as of December 31 of the reporting year.
- Rows 15 - 19 are for all storage facilities on the system.
 - Each column will need to be completed for each type of storage listed in column "a". The only exception is column "c". Not every utility will have a date for this item.

WATER MAINS (measurement in feet)					
Kind of Pipe (i.e., Cast Iron, Galvanized, Iron, PVC, etc.) (a)	Diameter of Pipe (b)	Total at Beginning of Year (c)	Total Additions During the Year (d)	Total Removed or Abandoned During the Year (e)	Total at End of Year (f)
3 PVC	4"	12,500	-	-	12,500
4 PVC	6"	875	-	-	875
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16 Total Mains		13,375	-	-	13,375
SERVICE CONNECTIONS AVAILABLE FOR USE (from Main to Property Line)					
Size and Type of Material (i.e., Iron, Copper, PVC, etc.) (a)	Total No. at Beginning of Year (b)	Total No. of Additions (c)	Total No. Retired or Abandoned (d)	Total No. at End of Year (e)	
15 In Use:					
16 1" Plastic PVC	721	-	-	721	
17					
18					
19 For Future Use:					
20					
21					
22					
23 Total of All Services	721	-	-	721	

1
2 Company Name: ABC Water and Sewer Company, Inc.
For the calendar year of January 1 - December 31, 2014

Indicates formula cell(s)

(To be used when filing under seal.)

Page W-8

- Page W-8 is where the utility puts the historical information regarding the feet of water mains and number of service connections from the main to the property line.
- For each type of pipe listed in column "a" on lines 3 - 15, you must complete all columns across the table.
- For service connections, be sure to complete all columns for each row of material listed in column "a", lines 15 - 22.
- As you can see, each column has information provided for each type of material or pipe listed in column "a".
- Columns "d" and "e" are simply zero. Not all utilities will have a value for these items.

Page S-1 - Also Refer to Page VII of Annual Report Instructions

1	For the calendar year of January 1 - December 31, 2014	
2	Company Name: ABC Water and Sewer Company, Inc.	
SEWER OPERATING REVENUES, EXPENSES AND STATISTICS		
	Description (a)	Amount (b)
3	Total Revenues (From Page S-2)	\$ 112,421
	Operating Expenses	
4	Salaries & Wages (From Pg. 6)	\$ 36,500
5	Employee Pensions and Benefits	
6	Purchased Water	
7	Plant Operations Expenses (From Pg. S-3)	\$ 22,114
8	Billing Expenses	\$ 125
9	Supplies and Expenses	\$ 750
10	Transportation Expenses	
11	Rent Expense	\$ 9,600
12	Insurance Expense	\$ 12,000
13	Outside Services Employed (i.e., Legal, Accounting, etc.) (From Pg. 7)	\$ 6,976
14	Regulatory Commission Expenses	\$ 12,578
15	Depreciation Expense (From Pg. S-4)	\$ 32,604
16	Amortization of Contributions in Aid of Construction (From Pg. 8)	\$ (10,867)
17	Amortization Expense	
18	Tax Expenses (From Pg. S-3)	\$ 27,469
19	Interest Expense (From Pg. 9)	\$ 14,203
20	Other Expenses	
21	Total Operating Expenses	\$ 164,053
22	Net Income (Loss) - (A negative number indicated by () represents a loss)	\$ (51,632)
	Indicates a link to another worksheet within workbook	
	Indicates formula cell(s)	(To be used when filing under seal.)

- Page S-1 is the income statement for your Company.
- Lines 3, 4, 7, 13, 15, 16, 18 and 19 pull values from other pages within the report.
- Line 5, represents the total amount paid for the calendar year for employee pensions and benefits.
- Lines 6 through 12, 14, and 17 represent the total amount paid for each item during the entire year.
 - It is ok if you do not have a value for each line.
- Line 20 is for any expense paid during the year that is not represented on one of the lines above.
- Lines 21 and 22 will auto-calculate.
- Income or loss for the year is shown on Line 22.

Page S-2 - Also Refer to Page VII of Annual Report Instructions

1 For the calendar year of January 1 - December 31, 2014				
2 Company Name: ABC Water and Sewer Company, Inc.				
SEWER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued) <i>(Please indicate if metered amounts are in cubic feet measurements.)</i>				
Description of Revenues (a)	No. of Customers		No. of Gallons Sold (000's Omitted) (d)	Revenue Amount (e)
	Beginning of Year (b)	End of Year (c)		
<u>Fiat Rate Sales</u>				
3 Residential - Single Family	248	252	XXXX	\$ 111,888
4 Residential - Apartments			XXXX	
5 Residential - Mobile Homes			XXXX	
6 Commercial			XXXX	
7 Other Sales to Public Authorities			XXXX	
8 Other			XXXX	
9 Total Unmetered Sales	248	252	XXXX	\$ 111,888
<u>Metered Sales Based on Gallon Usage</u>				
10 Residential - Single Family				
11 Residential - Apartments				
12 Residential - Mobile Homes				
13 Commercial				
14 Other Sales to Public Authorities				
15 Other				
16 Total Metered Sales	-	-	-	\$ 111,888
<u>Tariffed Operating Revenues</u>				
17 Late Payment Fees				\$ 348
18 Returned Check Fees				\$ 125
19 Inspection Fees				
20 Reconnect Fees				\$ 60
21 Other Revenue				
22 Total Operating Revenues (From Tariffed Services) (To Pg. 1, Line 12)				\$ 112,421
<u>Non-Tariffed Revenues</u>				
23 Rent Income				
24 Other Income (i.e., from Merchandising, Jobbing & Contract Work, etc.)				
25 Total Non-Tariffed Revenues (To Pg. 1, Line 13)				\$ -
26 Total Revenues * (To Pg. 1, Line 14)				\$ 112,421
				(Total to Pg. 1 & Pg. S-1)
*Total Revenues should match Statement of Revenue (MOPSC Assessment).				
Indicates a link to another worksheet within workbook				
Indicates formula cell(s)				
(To be used when filing under seal.)				

- Page S-2 is for your operating revenues.
- Column “b” is for the number of customers on the system at 1/1 for the reporting year and column “c” is for the number of customers on the system at 12/31 for the reporting year.
- Column “e” is the total revenue collected for each customer type listed in column “a”
- Column “d” for lines 10 - 15 is for the number of gallons sold for each type of customer on the system. If you have metered customers, there **must** be gallons sold listed for each meter size.
- Lines 17 - 21 are the other revenues that are approved through the tariff for the utility to collect from its customers. The values here should be the year end total collected for each applicable revenue item.

Page S-3 - Also Refer to Page VII of Annual Report Instructions

1	For the calendar year of January 1 - December 31, 2014	
2	Company Name: ABC Water and Sewer Company, Inc.	
SEWER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)		
	Description (a)	Amount (b)
<u>Plant Operations Expenses</u>		
3	Contracted Maintenance Expenses	
4	Repairs of Sewer Plant - Pump Repair	
5	Repairs of Sewer Plant - Treatment Repair	
6	Repairs of Sewer Plant - Collecting Sewers and Manhole Repair	\$ 7,000
7	Repairs of Sewer Plant - Equipment Repair	
8	Repairs of Sewer Plant - Other	
9	Utility Bills	\$ 14,564
10	Chemicals	\$ 550
11	Sludge Hauling Expenses	
12	Effluent Testing Expenses	
13	Other Plant Operations Expenses	
14	Total Plant Operations Expenses	\$ 22,114
		<i>(Total to Pg. S-1)</i>
<u>Tax Expenses</u>		
15	Tax Expense - Property Taxes	\$ 8,572
16	Tax Expense - Payroll Taxes	\$ 4,726
17	Tax Expense - Franchise Taxes	
18	Tax Expense - Other Taxes	
19	Tax Expense - Federal Income Taxes	\$ 10,923
20	Tax Expense - State Income Taxes	\$ 3,248
21	Tax Expense - Investment Tax Credits	
22	Total Tax Expenses	\$ 27,469
		<i>(Total to Pg. S-1)</i>
	Indicates formula cell(s)	
	(To be used when filing under seal.)	

- Page S-3 represents operations and tax expenses that the utility has paid through the year.
- Not all utilities will have information for every line on this page. That is okay.
- If any of the repairs on lines 3 through 7 are over \$250, be sure to list them on page 3 of this report.

Page S-4 – Page 1 – Also Refer to Pages VII and VIII of Annual Report Instructions

1 For calendar year of January 1 - December 31, 2014
 2 Company Name: ABC Water and Sewer Company, Inc.

SEWER UTILITY PLANT IN SERVICE		DEPRECIATION EXPENSES AND RESERVE - SEWER UTILITY PLANT									
Account Description (A)	Acct. No. (B) Class B, C or D	Plant Balance at Beginning of Year (C)	Additions During the Year (D)	Book Cost of Plant Retired* (E) Retirement of Property	Cost of Removal* (F)	Salvage Credit* (G)	Plant Balance at End of Year (C+D-E) (H)	Reserve Balance at Beginning of Year (I)	Annual Depreciation Rate % (J)	Depreciation Expense** J*(C+H)/2 (K)	Reserve Balance at END of Year (I-E-F+G+K) (L)
Intangible Plant											
3 Organization	301	301					0				0
4 Franchise and Consents	302	302					0				0
5 Miscellaneous Intangible Plant	303	303					0				0
Land & Structures											
6 Land and Land Rights	none	310					0				0
7 Structures and Improvements	none	311					0				0
Collection Plant											
8 Land and Land Rights	350	none	7,500				7,500				0
9 Structures and Improvements	351	none	96,158				96,158	31,732	3.00%	2,885	34,617
10 Collection Sewer - Force	352	352	384,125				384,125	84,508	2.00%	7,683	92,191
11 Collection Sewer - Gravity	352	352	264,856				264,856	58,268	2.00%	5,297	63,565
12 Other Collection Plant Facilities	353	353	42,858				42,858	9,429	2.00%	857	10,286
13 Services to Customers	354	354	38,462				38,462	8,462	2.00%	769	9,231
14 Flow Measuring Devices	355	355					0				0
Pumping Plant											
15 Land and Land Rights	360	none					0				0
16 Structures and Improvements	361	none					0				0
17 Receiving Wells and Pump Pits	362	362					0				0
18 Other Pumping Equipment	363	363	5,846				5,846	2,923	10.00%	585	3,508
Treatment & Disposal											
19 Land and Land Rights	370	none					0				0
20 Structures and Improvements	371	none					0				0
21 Oxidation Lagoon	none	372					0				0
22 Treatment & Disposal Equipment	372	373	142,584				142,584	63,737	4.00%	5,703	69,440

- Page S-4, pages 1 - 2, provide information for the plant-in-service, depreciation expense and depreciation reserve for each plant account.
- For each account that has a value, the appropriate cells across the row must be completed.
- If there are additions during the year in column "D", there should be corresponding retirements in column "E", "F", and "G".
- If there are additions in column "D" that are above \$250, be sure to list them on page 3 of this form.
- Column "I" is the ending balance from last year's annual report
- Column "J" is the depreciation rate that has been approved by the MoPSC.

Page S-4 – Page 1 – Also Refer to Pages VII and VIII of Annual Report Instructions

Account Description (A)	Acct. No. (B)		Plant Balance at Beginning of Year (C)	Additions During the Year (D)	Book Cost of Plant Retired* (E)	Cost of Removal* (F)	Salvage Credit* (G)	Plant Balance at End of Year (C+D-E) (H)	Reserve Balance at Beginning of Year (I)	Annual Depreciation Rate % (J)	Depreciation Expense** J*(C+H)/2 (K)	Reserve Balance at END of Year (I-E-F+G+K) (L)
	Class B, C or D											
23 Sewer Collection (Septic) Tanks	372	373						0				0
24 Plant Sewer	373	374						0				0
25 Outfall Sewer Lines	374	375						0				0
26 Other Treatment & Disposal Plant Equipment <i>General Plant</i>	375	376	7,985					7,985	3,513	4.00%	319	3,832
27 Land and Land Rights	389	none						0				0
28 Structures and Improvements	390	none						0				0
29 Office Furniture and Equipment	391	391	12,553					12,553				0
30 Office Computer & Electronic Equipment	391	391						0				0
31 Transportation Equipment	392	392	65,435					65,435	42,533	13.00%	8,507	51,040
32 Other General Equipment	none	393	51,351					51,351				0
33 Stores Equipment	393	none						0				0
34 Tools, Shop and Garage Equipment	394	none						0				0
35 Laboratory Equipment	395	none						0				0
36 Power-operated Equipment	396	none						0				0
37 Communication Equipment	397	none						0				0
38 Miscellaneous Equipment	398	none						0				0
39 Total Sewer Utility Plant In Service	Totals		1,119,713	0	0	0	0	1,119,713	305,105		32,605	337,710
			(Total to Pages 4 & 8)			(Total to Pg. 8)			(Total to Pg. 8 & Pg. S-1)		(Total to Pg. 4)	

 Indicates a link to another worksheet within workbook
 Indicates formula cell(s)

(To be used when filing under seal.)

*All entries included in Columns "E", "F" and "G" should be supported by records that identify the property retired and the cost of removal or salvage in detail.
 **Annual Depreciation Expense should be calculated based upon actual in-service and retirement date(s) of new equipment and retirements during the period.
 **The depreciation expense formula provided is only an approximation assuming all activity for the year occurred mid year.
NOTE: All entries should be supported by records that identify the property being added or retired, its location, and its original cost in as much detail as reasonably possible. If adjustments are included in Columns "E", "F" and/or "G", use additional sheets.

- See Information provided for page S-4, Page 1

Page S-5 - Also Refer to Page VIII of Annual Report Instructions

1 For the calendar year of January 1 - December 31, 2014

2 Company Name: ABC Water and Sewer Company, Inc.

GENERAL INFORMATION

3 Type of Treatment Facilities - Please describe (i.e., lagoon, mechanical or sand filter) and list all that apply.
Extended Aeration - Evergreen Forest WWTF

4 What is the designed capacity of each treatment facility?
14,500 gallons per day

5 What percent of designed capacity of each facility is currently being utilized?
78%

6 Did the company pump and haul the sludge? If no, provide the name of the third party providing service.
Yes

7 What is the ultimate disposal of waste solids (e.g. land application, disposal at qualified facility, etc.)?
Land Application

8 List any equipment failures occurring during the year. Please state when failure occurred and briefly describe the failure and corrective measures taken; major item(s) (problem(s) fixed was/were over \$250 as listed on page 3).
No failures during the year. Did have to repair a main that was clogged with tree roots.

COLLECTING SEWERS (measurement in feet)

Kind of Pipe (i.e. Cast Iron, VCP, PVC, etc.) (a)	Diameter of Pipe (b)	Total No. at Beginning of Year (c)	Total No. of Additions During the Year (d)	Total No. Removed or Abandoned During the Year (e)	Total No. at End of Year (f)
9 Force:					
10 <u>PVC</u>	<u>4"</u>	<u>384</u>	<u>0</u>	<u>0</u>	<u>384</u>
11 Gravity:					
12 <u>PVC</u>	<u>8"</u>	<u>3,619</u>	<u>0</u>	<u>0</u>	<u>3,619</u>
13					

LIFT STATIONS

Pumps: Name, Size, Type	Location	H.P.	GPM	TDH
14 <u>HFE Centrifugal 4"</u>	<u>Evergreen Forest Lift Station</u>	<u>20</u>	<u>500</u>	<u>12"</u>
15				
16				
17				
18				
19				

SLUDGE
(If you have more than five (5) hauls during the year, only list the total annual amount.)

Date of Haul	Facility/Location	No. of Gallons Hauled	Rates Per Gallon	Total Cost of Removal (Include Extra Charges)
20 <u>3/15/2014</u>	<u>Evergreen Forest WWTF/Evergreen Forest</u>	<u>11,257</u>	<u>0.12</u>	<u>1,350</u>
21 <u>6/18/2014</u>	<u>Evergreen Forest WWTF/Evergreen Forest</u>	<u>12,576</u>	<u>0.12</u>	<u>1,509</u>
22 <u>9/12/2014</u>	<u>Evergreen Forest WWTF/Evergreen Forest</u>	<u>14,385</u>	<u>0.12</u>	<u>1,726</u>
23 <u>12/17/2014</u>	<u>Evergreen Forest WWTF/Evergreen Forest</u>	<u>13,254</u>	<u>0.12</u>	<u>1,590</u>
24				
Total Cost				6,175

 Indicates a formula

(To be used when filing under seal.)

- Page S-5 is for the historical and statistical information for all facilities.
- The example used for this presentation only had one treatment facility. Had there been additional facilities, there would have been additional page S-5's attached to the annual report.
- More than one treatment facility; complete an additional page S-5 for each.
- Answer each question on lines 3-8. Use "N/A" if not applicable.
- Lines 20-24, list your sludge hauling information to the entire year. Use "N/A" if not applicable.
 - If the answer to question 6 is yes, you must have information in this section.
- Ensure the tables on the bottom portion of the page are completed with all applicable information.

Verification Page - Also Refer to Page VIII of Annual Report Instructions

Annual Report of ABC Water and Sewer Company, Inc. For the calendar year January 1 - December 31, 2014

VERIFICATION

The foregoing report must be verified by the oath of the President, Treasurer, General Manager or Receiver of the company. The oath required may be taken before any person authorized to administer an oath (*Notary Public*) by the laws of the State in which the same is taken.

OATH

State Of Missouri }
 County Of St. Louis } ss:

Jane Doe makes oath and says that

s/he is Secretary/Treasurer
 Name of Affiant (*Company Official/Representative*)
 Official Title of the Affiant (*Company Official/Representative*)
 of ABC Water and Sewer Company, Inc.
 Exact Legal Title or Name of the Respondent (*Certificated Company Name*)

and is located at 123 Water and Sewer Company Lane, Evergreen Forest, Mo 12345
 Address and Telephone Number of the Affiant (*Company Official/Representative*)

that s/he has examined the foregoing report; that to the best of his or her knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent.

from January 1, 2014, to and including December 31, 2014
 Month/Day Year Month/Day Year

/s/ Jane Doe
 Signature of Affiant (*Company Official/Representative*)
 (If electronic signatures are used, you **must** use "/s/" before the name.)

Subscribed and sworn to before me, a Notary Public, in and for the State and County above named,

this 10th day of March, 2015.

My Commission expires 19-Dec, 2016

/s/ John Doe Notary
 Signature of Notary Public
 (If electronic signatures are used, you **must** use "/s/" before the name.)

Missouri Revised Statutes § 392.210 or §393.140

See Instructions tab for more information to complete this page.

- The Verification page is the final page in an annual report.
- In order for the page to be considered complete, each line on the page **must** be filled in completely.
- The “State of” and “County of” should be completed with the location of where the notary is operating.
 - This may not match the location of where the utility is.
- “Name of Affiant” is a representative of the Utility that is attesting to the accuracy of the annual report.
- The “Exact Legal Title or Name of the Respondent” is the certificated name of the Utility. This should match the name provided on the Cover Page of the annual report.
- If you are completing this form and providing an electronic signature, for the / to work in Excel, you will need to click on the cell, hit the space bar, then the / key. If you don’t put a space in first, the / will not work.
- Filing electronically, you will not have the notary seal on your verification page. Be sure to keep the printed verification page with the notary seal in your files. You **DO NOT** need to mail in the manually signed and stamped verification page.
- The date range on the annual report should be for the calendar year of the annual report.
- The notary has completed all of their information at the bottom portion of the page.

Questions?

- PSC Contact: Mark Oligschlaeger - (573) 751-7443
 - mark.oligschlaeger@psc.mo.gov
- Questions about Excel form: Sandra Reinhart - (573)-751-7523
 - sandra.reinhart@psc.mo.gov
- To access the annual report form, go to: www.psc.mo.gov
 - Click on the link for Forms
 - Towards the bottom of this page, under 2014 Annual Report forms, you can access the utility type of annual report that you are seeking.
 - The next screen gives you the option to choose the Excel or PDF form of the annual report for that type of utility. The preferred annual report form is the Excel form. This form performs many of the calculations and carries all values to the appropriate pages within the report.
 - Form specific instructions are included within each annual report form.

Annual Report Timeline

- Annual report is made available in January
- Must be submitted by **April 15, 2015**, or an extension must be filed by this date
- Once report is submitted, if it is deficient, you will have 20 days to submit the revised report
- If the revised report is still deficient, the original deficiency due date is still applicable
- The annual report contact will be sent an email after each review of the annual report, even if there are no deficiencies

Need More Time to File Your Annual Report?

- There are two types of Annual Report Extension Requests:
- **30-Day Extension Requests**
 - Per 4 CSR 240-3.165 (Electric), 4 CSR 240-3.245 (Gas), 4 CSR 240-3.335 (Sewer), 4 CSR 240-3.435 (Steam/Heat), 4 CSR 240-3.540 (Telecommunications), and 4 CSR 240-3.640 (Water):
 - (6) A(n) _____ utility that is unable to meet the submission date established in section (1) of this rule may obtain an extension of up to thirty (30) days for submitting its annual report by:
 - (A) Submitting a written request, which states the reason for the extension, to the attention of the Secretary of the Commission prior to April 15; and
 - (B) Certifying that a copy of the written request was sent to all parties of record in pending cases before the Commission where the utility's activities are the primary focus of the proceedings.
- To request a 30-day extension for their annual report, companies may either submit
 - 1. A completed Annual Report Extension Request – Fillable Form on the PSC Website (<http://psc.mo.gov/forms/forms>) including (electronic) signature,
- **OR**
 - 2. A letter including a) the reason for the request, and b) naming all pending cases before the Commission with a statement certifying that the company has sent copies of this request to all parties in these cases. The letter should have contact information and be signed by the requestor.
- **Over 30-day Extension Requests**
 - This is a formal request (in pleading form) submitted in a case requesting an extension date past May 15th.
 - Per 4 CSR 240-3.165 (Electric), 4 CSR 240-3.245 (Gas), 4 CSR 240-3.335 (Sewer), 4 CSR 240-3.435 (Steam/Heat), 4 CSR 240-3.540 (Telecommunications), and 4 CSR 240-3.640 (Water):
 - (7) A(n) _____ utility that is unable to meet the submission date established in section (1) of this rule may request an extension of greater than thirty (30) days for submitting its annual report by:
 - (A) Filing a pleading, in compliance with the requirements of Chapter 2 of 4 CSR 240, which states the reason for and the length of the extension being requested, with the Commission prior to April 15; and
 - (B) Certifying that a copy of the pleading was sent to all parties of record in pending cases before the Commission where the Utility's activities are the primary focus of the proceedings.