
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, _____

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: 12/12/13

Revised: 2/3/2014; 2/26/14; 3/07/14

(To be used when filing under seal.)

Missouri Public Service Commission Annual Report Instructions

General Form Information

This report is due to the Missouri Public Service Commission on or before **April 15th** and is required to be filed on a calendar year basis pursuant to the Commission rules (4 CSR 240-3.335 and/or 4 CSR 240-3.640). Failure to file this report by the deadline of April 15, could result in penalties up to \$100 for every day the report is late pursuant to Section 392.210, RSMo.

- If the document has been prepared by a third-party preparer, it is the responsibility of the company personnel attesting to the accuracy of the document to review the document before submission to the Missouri Public Service Commission.
- After the annual report is complete, save the file to your computer. You may submit it electronically through the Commission's Electronic Filing and Information System (EFIS), as a non-case related submission (see Electronic Filing Instructions on Instructions Pages 4 - 5 for details) or print the form, keep a copy for your records, and prepare for mailing.
- You shall use either one of the versions provided: 1) the Excel version, or 2) the Adobe document that shall be printed and completed by hand.
- The Excel form is "read only". You must save or copy the file to your computer's hard drive to input information into the annual report form.
- If additional space is needed for entering information on a page, please insert a worksheet or page and copy the formats or lines into the new sheet to accommodate the necessary information.
- If you are submitting an Annual Report Extension Request, it must be on company letterhead or on the form provided and signed by an officer of the company. A contact email address is also required for approval or rejection of the request.

Questions about the Annual Report form or its contents may be submitted to:

Mark Oligschlaeger at (573) 751-7443 or by e-mail at mark.oligschlaeger@psc.mo.gov.

Treatment of Highly Confidential Information (Submission Under Seal).

Utilities may request classification of selected portions of their annual report as Non-Public (highly confidential / filed under seal) pursuant to the Commission rules at 4 CSR 240-3.335 and/or 4 CSR 240-3.640.

Please note that all information classified as Non-Public will still remain subject to potential disclosure as provided under the Missouri open records act (Chapter 610 RSMo) and Section 386.480, RSMo.

In order to include Highly Confidential information in the Annual Report, the submitter must:

Provide **two** versions of the Annual Report;

- 1) a Public version with the Highly Confidential information redacted (removed), and
- 2) a fully completed version to be kept as Highly Confidential with restricted access.

Below are the procedures outlining the requirements for each type of submission:

(A) Public version

1. Cover – Check the “Public Submission” box and denote “Public” in the lower right corner.
2. Completion – All pages should be completed excluding the Non-Public information.
3. Page Designation – Each page that has had Highly Confidential information removed must have the “Public” designation in the lower right corner.
4. Format – where Highly Confidential information has been removed, two (2) asterisks shall be placed before and after the information, e.g. **highly confidential information removed**. The field must be left blank to insure the information remains on the same line and page as in the Highly Confidential version.

(Treatment of Highly Confidential Information [Submission Under Seal] continued on the next page.)

Treatment of Highly Confidential Information (Submission Under Seal) - continued

(B) Highly Confidential version

1. Cover – Check the “Non-Public Submission” box and denote “Highly Confidential” in the lower right corner.
2. Completion – **All** pages should be completed including the Highly Confidential information
3. Page Designation – Each page that contains Highly Confidential information **must** have a “Highly Confidential” designation in the lower right corner.
4. Format – Highly Confidential information shall be designated by two (2) asterisks before and after the information, e.g. ****your highly confidential information here****.

(C) Additional documents required with both submissions:

1. A cover letter stating the utility is designating some or all of the information in its annual report as confidential and requesting Non-Public treatment under seal. The name, phone number and e-mail address (if available) of the person responsible for addressing questions regarding the confidential portions of the annual report must be included.
2. A notarized affidavit that clearly identifies the specific types of information to be kept under seal. Justification of why the specific information should be a closed record and a statement attesting that none of the information is available to the public in any format.

Detailed Form Information

Page Definitions and/or Instructions

Cover **Company Name:** This shall reflect the **certificated** name of the Company that the Commission approved in a case; when this field is filled in, it will automatically populate the Company name at the top of each of the following sheets. The Company name listed on the cover shall include any Commission approved fictitious name or d/b/a name, a/k/a, (ABC Company d/b/a XYZ LLC).

Year: When the reporting period year is entered, it will automatically populate at the top of all subsequent pages.

First **set of** check boxes indicate **certification/registration type:**

Check the correct box denoting which certificated type the Company listed on the Company Name line has been approved as competitively classified by the Commission.

Second set of check boxes indicate security level/filing options:

Check the first box (Public Submission) if this is the Public version of the Annual Report.

Check the bottom box (Non-Public Submission) only if the Annual Report contains Proprietary or Highly Confidential information in the report. The Annual Report submission will be considered deficient unless this submission is accompanied by the required documentation. Please see "Treatment of Highly Confidential Information" in the above section for details.

Verification Page

The Verification page must be completed in full, including the notary seal and commission information, and all signatures noted (electronic signatures are acceptable, (i.e., /s/ John Doe).

This page must accompany all versions of this report including any original or revised, highly confidential, proprietary and public versions.

The "**State Of**" and "**County Of**" fields shall be filled with the location where the notary operates and where this document was notarized.

(Verification Page instructions continued on the next page.)

Page Definitions and/or Instructions

Verification Page *(continued)*

Legal Name of Affiant: Any representative of the Company authorized to attest to the accuracy of the Annual Report.

Official Title of the Affiant: Title of the Representative named on the line just above this one.

Exact Legal Title or Name of the Respondent: Company Name as certificated/registered with the Commission, as listed on the cover page and the top of the Verification page.

Signature of Affiant: Signature of authorized company representative named above on the Verification page.

The remaining fields are for completion by the Notary including the date, month and year of the notarization, the Notary's commission expiration date, notary signature, and placement of the notary stamps or seals, where applicable on the form.

When submitting the Annual Report form electronically, **complete** the Verification page in **full**.

On the electronic version, to type electronic signatures (i.e., insert a space */s/ John Doe*), you **must** start by adding a space in the signature line, then add the *"/s/ John Doe"*. The dates that are reflected on the original document must also be added. Electronic signatures are acceptable pursuant to Sections 432.200 through 432.295 RSMo. The original document shall be notarized and kept for your records. Resubmissions of the Annual Report must include a new completed verification page with the current date, signatures and current notary date, stamp, and information.

Options for Submitting the Annual Report to the Missouri Public Service Commission

The Annual Report may be submitted to the Missouri Public Service Commission by either of the following methods:

1. Electronically through the Electronic Filing and Information System (EFIS).

This system accepts submissions 24 hours a day and saves on postage/shipping expenses.

Please see ***Instructions Page 4 - 5*** for detailed instructions to use this system. If you have questions while using EFIS, staff is available Monday - Friday from 8:00 a.m. - 5:00 p.m.

(excluding State holidays) to assist you at **(573) 751-7496**.

NOTE: E-mails and faxes are NOT acceptable methods of filing the Annual Report electronically.

OR

2. Mail to the following address:

Missouri Public Service Commission

Attn: Data Center

For Package Delivery:

200 Madison Street, Suite 100

Jefferson City, MO 65101

For U.S. Mail:

P.O. Box 360

Jefferson City, MO 65102-0360

Electronic Filing of Annual Report Information

If you submit your information electronically, please **DO NOT** send in a paper copy. In order to file in the Electronic Filing and Information System (EFIS):

- You must have a user ID and password,
- The company you are filing on behalf of must be registered in EFIS. (All certificated companies are already registered in EFIS. Please do not create a company registration),
- The person making the filing must be registered as a contact for the company/firm they are making the filing on behalf of, and
- You need to have the information you want to submit saved electronically.

If you are unsure if you have a user ID, if your company is registered, or if you are registered as a contact for the company, please contact the Data Center at datacenter-psc@psc.mo.gov or **(573) 751-7496** before completing new registration information.

To access EFIS, go to the PSC website at <http://www.psc.mo.gov>. Click the Electronic Filing/EFIS link from the menu on the left-hand side. Scroll down to the 'Main Menu Section of EFIS' and click on the 'EFIS' link. This will take you to the EFIS Welcome Screen.

- Click the orange 'Logon' button on the left-hand side.
 - Enter your User ID and Password.
- NOTE** : Passwords are case sensitive.

Submission of Annual Report

- Click on the 'Filing/Submission' menu option.
- Click on the 'Non-Case Related Submission' link.

Complete the Non-Case Related Submission screen with the following information:

- Type of Utility – Select the utility type as which the company is certificated/registered. Separate submissions are required if a company has multiple certifications/registrations (Example: Water and Sewer; or CLEC and IXC).
- Company – Select certificated company name. Choose d/b/a name, if applicable. This name should match the name at the top of the Annual Report's cover page.
- Type of Submission – Select 'Annual Report (Mo PSC)'.
- Total Missouri Jurisdictional Revenue – Enter the amount from the Annual Report form found on Page 1, Item No. 18 (Water) or Item No. 21 (Sewer).
- Report for Calendar Year - Type in current calendar year.
- Applicable Case No. – Leave blank.
- Date Filed – Will already be filled in.
- Click on the 'Continue' button.

This will take you to the Filing/Submission Attachment screen.

- Click on 'Browse' – Select the file that contains the completed Annual Report.
- Choose the security level for your document: Public, Highly Confidential, or Proprietary.
- Click the 'Attach' button. On-screen instructions are provided for attaching more than one document. Confirm that the correct document is attached before proceeding.
- Click the 'Done with Attach' button.

Submission of Additional Information *(Continued)*

This will return you to the original submission screen.

- Scroll down and click on the 'Submit' button.

This will complete your submission and assign a non-case related tracking number (BMAR-20xx-xxxx). Please retain this number for your records.

If you are asked to provide additional information or need to file amended information, file it as a 'Non-Case Related Supplemental Submission' using the tracking number from your original annual report submission.

Instructions for this type of submission can be found by clicking on the blue 'Help' button on the left-hand side of any EFIS screen. Scroll down to 'Filing / Submission – Non-case Related'. Then choose 'Make a Subsequent Filing to a Non-Case Related Submission'.

Request for Extension (30 days or Less)

If you will not be able to file your annual report by the April 15th deadline, you must request an extension **on or before April 15th**.

All Annual Report Extension Requests must be on company letterhead and signed by an officer of the company or on the form provided on the PSC website (www.psc.mo.gov/forms) and signed electronically by a company representative. A contact e-mail address is required for approval or rejection of the request.

Follow the instructions for filing an annual report with these modifications.

- Type of Submission - Select Annual Report (MO PSC) Extension Request.
- Comments - Type in (current calendar year) Annual Report Extension Request.
- Under "Browse", attach your documentation for requesting an extension.

Once your submission is complete, you will be assigned a non-case related tracking number (BARE-20xx-xxxx). Please retain this number for your records.

Additional instructions can be found under the blue 'Help' button in EFIS on how to:

- Access EFIS.
- Log on to EFIS.
- Obtain a user ID and password.
- Reset my password.
- File an annual report, statement of revenue, or other non-case related submission.
- Make a subsequent filing to a non-case related submission.

DETAILED FORM INSTRUCTIONS

This form should be used by companies that have **fewer than 8,000 customers**.

In examining the report form, you will note there are various references requiring water information and sewer information on the same page.

If you have water operations only, you should complete all information for water utilities. Any requested information for sewer data should be clearly marked by you as Not Applicable (e.g., N.A.).

If you have sewer operations only, you should complete all information requested for sewer utilities. Any requested information for water data should be clearly marked by you as Not Applicable (e.g., N.A.).

If you are a joint utility in that you have both water and sewer operations, you shall fill out **all** parts of **all** pages completely to the best of your ability and belief utilizing the available information. You will note that all pages on Lines 1 and 2 require the year of the report and the company name. This must be completed on **all** pages.

If this document has been prepared by a third-party preparer, it is the responsibility of the company personnel attesting to the accuracy of document to review the document before submission to the Missouri Public Service Commission.

INSTRUCTIONS - COVER PAGE

Refer to the General Instructions tab for instructions on completing the cover page.

INSTRUCTIONS - PAGE 1

On Line 2, provide the **full** Company name as it appears on your Certificate of Convenience and Necessity.

On Line 3, provide the Company street address.

On Line 4, provide the mailing address if different than Line 3.

On Line 5, provide the Company phone number and the e-mail address of the regulatory contact. If an e-mail address is not available please designate with "N/A".

On Lines 6-10, provide names, addresses, phone numbers and e-mail addresses of any persons who can be contacted concerning information contained in this report.

On Lines 12-17, both the MO Jurisdictional and Total Company Revenues columns must be complete as indicated. If using the Excel version, the Missouri Jurisdictional Revenues will automatically fill from pages W-2 and S-2.

INSTRUCTIONS - PAGE 2

On Line 2, provide the **full** Company name as it appears on your Certificate of Convenience and Necessity.

On Lines 3-7, provide for each class and/or series of common and/or preferred stock, the total number of shares authorized by charter, the par or stated value per share, and the total number of shares issued.

On Lines 8-15, provide the names, addresses and number of votes resulting from stock ownership as of December 31. If any such holder held the stock in trust, state the nature of the trust and the beneficial owner.

On Line 16, provide total number of votes held by the names provided in lines 8-15.

On Line 17, provide the total number of votes of all securities with voting rights.

On Lines 18-23, provide the title and names of the Officers of the Company at the end of the reporting year.

INSTRUCTIONS - PAGE 3

On Line 2, provide the **full** company name as it appears on your Certificate of Convenience and Necessity. Describe all transactions occurring during the year that will have a major effect on operations. These transactions may be rate changes, the replacement of major equipment or any other abnormal cash expenditure amounting to \$250 or more. Please note that if the expenditure is of a normal and recurring nature (i.e., monthly electric bills), it should not be classified as an abnormal item.

INSTRUCTIONS - PAGE 4

The dollar amount for Lines 3, 4, 10, and 11 should be brought forward from the appropriate page as indicated.

The dollar amounts for Lines 6 and 13 should reflect the inventory available.

Construction Work in Progress (Lines 7, 14): Shall include the total amount of work for utility plant in process of construction but not ready for service at the end of the year.

Plant Held for Future Use (Lines 8, 15): Shall include the original cost of property owned and held for future use under a definite plan for use.

Plant Acquisition Adjustment (Lines 9, 16): Shall include the purchase price of any plant purchased less the original cost, estimated if not known, less any depreciation reserve.

INSTRUCTIONS - PAGE 5

The dollar amount for Lines 11, 12, 16 and 17 should be brought forward from the appropriate page and line as indicated.

Customer Deposits (Lines 9, 14): Shall include all deposits with the utility by customers as security for payment of bills.

Advances for Construction (Lines 10, 15): Shall include advances by any applicant for construction that is to be refunded either in part or completely.

Contributions in Aid of Construction (CIAC) (Lines 11, 16): Shall include any donation or contribution in cash or services, or property from any company, individual, agency or others for construction purposes. CIAC shall include connection fees for new service. All supporting entries shall be kept so that the utility can furnish information regarding the purpose of each donation, and the amount of the donation. (NOTE: There shall not be any advances for construction that are to be repaid in part or completely included in this account except if not returned by the time specified in the utilities tariff.)

NOTE: TOTAL ASSETS FROM PAGE 4 MUST BALANCE WITH TOTAL EQUITY AND LIABILITIES FROM PG. 5

INSTRUCTIONS - PAGE 6

On Pg. 6, provide information regarding **payroll**. Provide names, titles and salaries of all officers and employees. Provide total compensation paid to each during the year including bonuses and other allowances. Identify the total compensation as chargeable to water expense, sewer expense or construction. Also, identify any employee who did not receive any compensation during the year.

INSTRUCTIONS - PAGE 7

On Pg. 7, provide information regarding **professional services** the utility company received. Report all information concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, public relations, or other similar professional services rendered the respondent under written or verbal arrangements, for which total payments during the year to any corporation, partnership, individual (**other than for services as an employee**), or organization of any kind whatsoever.

INSTRUCTIONS - PAGE 8

On Pg. 8, provide information regarding **Contributions in Aid of Construction** and the **Amortization of Contributions in Aid of Construction**. This account shall include donations or contributions in cash, services, or property for construction purposes, including connection fees for new service. 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.

Line 3 requires input from Pg. 9 of last year's annual report.

Line 4 is the recording of new contributions for this year.

Line 10 depends on the method your company uses for CIAC amortization. If your company uses the "Distributed Method" as described below, no retirement entries for CIAC should appear in line 10, (leave them blank).

Line 18 should indicate the balance (total from previous year's annual report). Be sure this amount is correct from the previous year's annual report or your total, Line 23, will not be accurate. Line 17 plus Line 22 equals Line 23.

For retirement purposes, CIACs are amortized at the same rate as the depreciation rates set for the plant equipment. There are two methods to choose from which are listed below. Before completing either section, you **must** choose one of the methods by clicking in the drop down box and choosing either the Distribution Method or Attached Method. **If you do not choose a method, the formulas within the document will not populate correctly.**

1. **Distributed Method:** Most small companies use this method. This method results in no CIAC retirement entries on Line 10. The "Distributed Method" is to treat each contribution as a dollar amount that is equally distributed to all plant in service. Under this method, the annual CIAC amortization is a portion of the total plant depreciation expense. The ratio used to calculate this portion is the end of year CIAC balance divided by the end of year total plant in service. The CIAC amortization is simply the total plant depreciation expense multiplied by the ratio of CIAC to Total Plant. The annual amortization is added to the sum of all prior accumulated amortization until the total equals the original amount of all contributions. At this point, the process is stopped and both the total CIAC and the accumulated amortization are reset to zero. For this method, complete the table containing Line 17 - Line 23.

INSTRUCTIONS - PAGE 8 (Continued)

2. **Attached Method:** This method is the keeping of continuous property records such that the contributions are kept "attached" to the original equipment contributed. CIAC is amortized and retired at the same depreciation rate and retirement dates as the equipment which it is "attached" to. For this method, complete the table with Line 24 - Line 26.

INSTRUCTIONS - PAGE 9

On Pg. 9, provide all required information concerning *financial debts*; (*interest expense, notes payable, bonds, bank loans and other financial debts*) that existed during the year. For each debt on which interest was paid during the year, provide the type of debt, name, address, phone no. & email of each lender, the origination date of the loan, the frequency of payments, the date of maturity, the loan balance, the interest rate on the loan, the type of interest, and the total amount of interest paid. The total amount of interest paid should be designated to either the water utility expense, column (j), and/or the sewer utility expense, column (k), based upon which utility was responsible for the loan.

INSTRUCTIONS - PAGES W-1, W-2, W-3 and/or S-1, S-2, S-3

On Pgs. W-1, W-2, W-3 and/or S-1, S-2, S-3, provide Water and/or Sewer Operating Revenues, Expenses and Statistical information, (*i.e., all billed revenues, expenses, customer numbers at the beginning and end of the year, and metered gallon sold*).

INSTRUCTIONS - PAGE W-4

On Pg. W-4, provide information regarding **quantities of water from each source of supply** that entered the system. On Line 7, indicate your measurement of water in either gallons or cubic feet by choosing from the drop down box. Then enter the data in the appropriate column (a-d) for the specific well for the month. On Line 21, provide data regarding the maximum and minimum quantities of water supplied in any one day. On Line 22, provide the range of pressures that exist at the highest point of the system. On Lines 23 thru 26, provide information regarding any sale of water for resale.

INSTRUCTIONS - PAGES W-5 and/or S-4

On Pgs. W-5, and/or S-4, provide information regarding water and/or sewer utility (***plant-in-service, depreciation expense and depreciation reserve***). The account numbers shown in column (B) are defined in the Uniform System Of Accounts (USOA). The definitions describe what type of plant equipment is included in each account number. For each company, a USOA CLASS, a set of account numbers, and a set of depreciation rates are assigned by the PSC. These assignments for use by your company should be specified in a Depreciation Rate Schedule included as part of your company's last certificate or rate case final order. If you do not have this schedule, call the PSC and ask to speak to someone in the Engineering and Management Services Department.

Columns (C), (D), Pg. W-5 and S-4, require original ***installed cost of plant and equipment placed in service***. If a replacement of plant occurs, such as a pump change-out or trading in a truck, then column (D), Additions During the Year, should show the full installed cost of the new item. In columns (E), Book Cost of Plant Retired, record the original installed cost (from Plant Property Records), of the item which was replaced (removed). These entries should be supported by books and records, which identify the property and its location. Column (H), Balance at End of Year, equals columns (C) plus (D) minus (E).

Column (K), Depreciation Expense, is computed using the column (H), Plant Balance at the End of the Year, times column (J) Depreciation Rate, - or mid-year or mid-month convention used by your company. In column (J), record the Depreciation Rate used (from your company's PSC Depreciation Rate Schedule). Column (I), Reserve Balance at Beginning of Year, is the carry forward of depreciation reserve from last year's annual report. Column (E), Book Cost of Plant Retired, is the sum of all original cost Plant retired during the year. Column (F), Cost of Removal, should reflect total cost incurred to remove, transport and dispose of all plant retired during the year.

Column (G), Salvage Credit, should reflect any money received from the sale or trade-in of the equipment removed or replaced. Column (L), Reserve Balance at the End of Year, equals (I) minus (E), minus (F), plus (G), plus (K).

*****SAVE A COPY FOR NEXT YEARS BEGINNING BALANCES*****

INSTRUCTIONS - PAGE W-6 (Part 1 and 2)

On Pg. W-6 (Part 1), provide historical and statistical information regarding **water pumps**; *manufacturer and type of pump, capacity, date installed, date of last motor replacement and date of last pump replacement.*

On Pg. W-6 (Part 2), provide historical and statistical information regarding **wells**; *description of the well, the well ID # and location.*

INSTRUCTIONS - PAGE W-7

On Pg. W-7, provide historical and statistical information regarding **water meters, meter settings and storage facilities.**

INSTRUCTIONS - PAGE W-8

On Pg. W-8, provide historical information regarding the **feet of water mains and number of service connections from the Main to Property Line .**

INSTRUCTIONS - PAGE S-5

On Pg. S-5, provide historical and statistical information regarding **sewer treatment facilities, lift stations feet of collecting sewers by size and type** and *sludge disposal information .*

INSTRUCTIONS - VERIFICATION PAGE

Refer to the General Instructions tab for instructions on the Verification page.

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

1 **Company Name:** _____

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

3 **Company Street Address:** _____

4 **Company Mailing Address:** _____

5 **Company Phone Number:** _____ **Company Email Address:** _____

Name, address, phone number and e-mail of person(s) to contact concerning information contained in this report:

6	_____	_____	_____	_____	_____
	Name		Name		
7	_____	_____	_____	_____	_____
	Mailing Address		Mailing Address		
7a	_____	_____	_____	_____	_____
	Street Address		Street Address		
8	_____	_____	_____	_____	_____
	City	State	Zip	City	State
9	_____	_____	_____	_____	_____
	Telephone Number		Telephone Number		
10	_____	_____	_____	_____	_____
	E-mail Address		E-mail Address		

11 Please provide the **Total Company and** gross intrastate **Operating Revenues** (i.e. Missouri Jurisdictional) for Calendar Year _____.

(BOTH COLUMNS MUST BE COMPLETED)

	**	MO Jurisdictional	**	**	Total Company	**
Water Revenues						
12 Total Operating Revenues <i>(From Pg. W-2, Line 22)</i>		\$ -				
13 Total Non-Tariffed Revenues <i>(Pg. W-2, Line 25)</i>		\$ -				
14 TOTAL REVENUES		\$ -			\$ -	

(Total MO Jurisdictional Revenue (Line 14 above) should match Statement of Revenue (MoPSC Assessment).

	**	MO Jurisdictional	**	**	Total Company	**
Sewer Revenues						
15 Total Operating Revenues <i>(From Pg. S-2, Line 19)</i>		\$ -				
16 Total Non-Tariffed Revenues <i>(From Pg. S-2, Line 22)</i>		\$ -				
17 TOTAL REVENUES		\$ -			\$ -	

(Total MO Jurisdictional Revenue (Line 17 above) should match Statement of Revenue (MoPSC Assessment).

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

_____ ▼

(To be used when filing under seal.)

1

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

2 Company Name: _____

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. *(Dollar amounts to be recorded on Page W-5 and/or Page S-4 columns d and/or e.)*

3 _____

4 _____

5 _____

6 _____

7 _____

8 _____

9 _____

10 _____

11 _____

12 _____

13 _____

14 _____

15 _____

16 _____

17 _____

18 _____

19 _____

20 _____

21 _____

22 _____

23 _____

24 _____

25 _____

27 _____



(To be used when filing under seal.)

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

2 Company Name: _____

NOTE: Please do not 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)		\$ -	
4	LESS: Water Depreciation Reserve (From Pg. W-5)		\$ -	
5	Net Water Plant in Service (i.e., Water Plant In Service MINUS Water Depreciation Reserve) (From Pg. W-5)		\$ -	
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)		\$ -	
11	LESS: Sewer Depreciation Reserve (From Pg. S-4)		\$ -	
12	Net Sewer Plant in Service (i.e., Sewer Plant in Service MINUS Sewer Depreciation Reserve) (From Pg. S-4)		\$ -	
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			
19	Accounts Receivable (i.e., Amounts due from customers or other parties.)			
20	Other Assets			
21	Total Assets*		\$ -	

* 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.)

1 For the calendar year of January 1 - December 31, _____
 2 Company Name: _____

NOTE: Please do not 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			
4	Retained Earnings			
5	Long-Term Debt to Affiliates (owners, other owner controlled companies, etc. - over one year) (From Pg. 9)			
6	Short-Term Debt to Affiliates (owners, other owner controlled companies, etc. - less than one year) (From Pg. 9)			
7	Long-Term Debt (banks, etc. - over 1 year) (From Pg. 9)			
8	Short-Term Debt (banks, etc. - less than 1 year) (From Pg. 9)			
9	Water Customer Deposits			
10	Water Advances for Construction			
11	Water CIAC (From Pg. 8, Line 16)		\$ -	
12	LESS: Water Amortization of CIAC (From Pg. 8, Line 23)		\$ -	
13	Net Water CIAC (i.e., Water CIAC MINUS Water Amortization of CIAC)		\$ -	
14	Sewer Customer Deposits			
15	Sewer Advances for Construction			
16	Sewer CIAC (From Pg. 8, Line 16)		\$ -	
17	LESS: Sewer Amortization of CIAC (From Pg. 8, Line 23)		\$ -	
18	Net Sewer CIAC (i.e., Sewer CIAC MINUS Sewer Amortization of CIAC)		\$ -	
19	Deferred Taxes - ITC			
20	Deferred Taxes - Other			
21	Accounts Payable; (Amounts owed to other parties; other than debt listed above.)			
22	Other Liabilities			
23	Total Equity and Liabilities*		\$ -	

* 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)

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(To be used when filing under seal.)

PAYROLL INFORMATION

INSTRUCTIONS: Please provide names, titles and salaries for all officers and employees. 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.

1
2 Company Name:

For the calendar year of January 1 - December 31.

Name and Title (a)	Payroll Charged To:			
	Total Utility Compensation (b)	Water Expense (c)	Sewer Expense (d)	Capitalized Payroll (e)
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19	Total	\$ -	\$ -	\$ -
		<i>(Total to Pg. W-1)</i>	<i>(Total to Pg. S-1)</i>	

Page 6

(To be used when filing under seal.)

Indicates formula cell(s)

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

INSTRUCTIONS: Report below all information concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, public relations, or other similar professional services rendered the respondent under written or verbal arrangements, for which total payments during the year to any corporation, partnership, individual (**other than for services as an employee**) or organization of any kind whatsoever. Use additional sheets if necessary.

1
2 Company Name: _____

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

Name of Recipient and Description of Service (a)	Amount of Payments:			
	Water		Sewer	
	Expensed (b)	Capitalized (c)	Expensed (d)	Capitalized (e)
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19	Total	\$ -	\$ -	\$ -
		<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.)

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>		
4 PLUS: Additions During the Year <i>(Please provide a detailed explanation.)</i>		
5		
6		
7		
8		
9 Total Additions	\$ -	\$ -
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	\$ -	\$ -
	<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

(a)	Water (b)	Sewer (c)
17 Balance of Amortization at First of Year <i>(not Total of CIAC line 3)</i>		
18 Total Contributions in Aid at End of Year <i>(see above)</i>		
19 Total Plant in Service at End of Year <i>(From Pg. W-5 or S-4)</i>		
20 Percentage Contributions to Plant		
21 Total Depreciation Expense <i>(From Pg. W-5 or S-4)</i>		
22 Total Amortization of Contributions <i>(To Pg. W-1, S-1)</i>		
23 Balance at End of Year		
	<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 <i>(To Pg. W-1, S-1)</i>		
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.)

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

INSTRUCTIONS: Please report information for 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 sheets if necessary.

1
2 Company Name: _____

	Type of Debt, <i>(i.e., Notes Payable, Bonds, Bank Loans, Shareholder Loans, Affiliate Loans, etc.)</i> and Contact Information of Each Lender <i>(Name, Address, Phone No., & Email)</i> (a)	Origination Date (b)	Frequency of Payments <i>(Semi-Monthly, Monthly, Quarterly, Annually, etc.)</i> (c)	Date of Maturity (d)	Initial Loan Amount (e)	Balance of Loan at the Annual Report Year End 12/31/XX (f)	Interest Rate (g)	Is Interest Rate Fixed or Variable? (h)	Total Interest Paid (i)	Interest Paid - Charged To:	
										Water Utility (j)	Sewer Utility (k)
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21	Total				\$ -			\$ -	\$ -	\$ -	
					<i>(Total to Pg. 5)</i>				<i>(Total to Pg. W-1)</i>	<i>(Total to Pg. S-1)</i>	

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

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

Page 9

Indicates formula cell(s)

▼

(To be used when filing under seal.)

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

2 Company Name: _____

WATER OPERATING REVENUES, EXPENSES AND STATISTICS

Description (a)	Amount (b)
3 Total Revenues <i>(From Pg. W-2)</i>	\$ -
<u>Operating Expenses</u>	
4 Salaries & Wages <i>(From Pg. 6)</i>	\$ -
5 Employee Pensions and Benefits	
6 Purchased Water	
7 Plant Operations Expenses <i>(From Pg. W-3, Line 12)</i>	\$ -
8 Billing Expenses	
9 Supplies and Expenses	
10 Transportation Expenses	
11 Rent Expense	
12 Insurance Expense	
13 Outside Services Employed <i>(i.e., Legal, Accounting, etc.) (From Pg.7)</i>	\$ -
14 Regulatory Commission Expenses	
15 Uncollectible Expenses	
16 Depreciation Expense <i>(From Pg. W-5, Line 49)</i>	\$ -
17 Amortization of Contributions in Aid of Construction <i>(From Page 8)</i>	\$ -
18 Amortization Expense	
19 Tax Expenses <i>(i.e., Property, State, Federal, etc.) (From Pg. W-3, Line 20)</i>	\$ -
20 Interest Expense <i>(From Pg. 9)</i>	\$ -
21 Other Expenses	
22 Total Operating Expenses	\$ -
23 Net Income (Loss) <i>(A negative number indicated by () represents a loss.)</i>	\$ -

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

(To be used when filing under seal.)

1
2

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

Company Name: _____

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)		
<u>Unmetered Sales of Water</u>				
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 (To Pg. 1, Line 12)	-	-		\$ -
<u>Metered Sales of Water</u>				
10 5/8" Meter				
11 3/4" Meter				
12 1" Meter				
13 1 1/2" Meter				
14 2" Meter				
15 Other				
16 Total Metered Sales (To Pg. 1, Line 12)	-	-	-	\$ -
<u>Tariffed Operating Revenues</u>				
17 Late Payment Fees				
18 Returned Check Fees				
19 Inspection Fees				
20 Reconnect Fees				
21 Other Revenue				
22 Total Operating Revenues (From Tariffed Services) (To Pg. 1, line 12)				\$ -
<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)				\$ -
				(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.)

1 For the calendar year of January 1 - December 31, _____
 2 Company Name: _____

WATER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)

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>i.e., Electric Bills, etc.</i>)	
9 Chemicals	
10 Water Testing Expenses	
11 Other Plant Operations Expenses	
12 Total Plant Operations Expenses	\$ -
	<i>(Total to Page W-1)</i>
<u>Tax Expenses</u>	
13 Tax Expense - Property Taxes	
14 Tax Expense - Payroll Taxes	
15 Tax Expense - Franchise Taxes	
16 Tax Expense - Other Taxes	
17 Tax Expense - Federal Income Taxes	
18 Tax Expense - State Income Taxes	
19 Tax Expense - Investment Tax Credits	
20 Total Tax Expenses	\$ -
	<i>(Total to Pg. W-1)</i>

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

(To be used when filing under seal.)

PUMPING AND PURCHASED WATER STATISTICS

(Omit 000's in reporting number of gallons or cubic feet of water. Use additional sheets if necessary.)

1
2 Company Name: _____
For the calendar year of January 1 - December 31

3 4 5 6	Gallons Pumped Into System	Source of Supply <i>(Please name each source below in columns (a)-(d), i.e. Well #1, etc.)</i>				Total of all Methods (a+b+c+d=e) (e)
		(a)	(b)	(c)	(d)	
		7	Please indicate whether measurements given are in gallons or cubic feet. <input type="text"/>			
8	January					-
9	February					-
10	March					-
11	April					-
12	May					-
13	June					-
14	July					-
15	August					-
16	September					-
17	October					-
18	November					-
19	December					-
20	Total for Year	-	-	-	-	-

21 **Maximum Quantity Supplied to the System in Any One Day:** **Minimum:**

22 **Range of Pressure in the Mains as Measured at the Highest Point on System:**

If Water is Sold to Other Utilities for Resale, List Names, Addresses, Phone Numbers and Quantities Below:			
Name of Reseller	Address	Phone Number	Quantity
23			
24			
25			
26			

Page W-4

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

(To be used when filing under seal.)

2 Company Name: _____

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*	Cost of Removal*	Salvage Credit*	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)
				Retirement of Property							
<u>Intangible Plant</u>											
	Class B, C or D										
3 Organization	301						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						0				0
7 Structures and Improvements	311						0				0
8 Collecting & Impounding Reservoirs	312						0				0
9 Lake, River, and Other Intakes	313						0				0
10 Wells and Springs	314						0				0
11 Infiltration Galleries and Tunnels	315						0				0
12 Supply Mains	316						0				0
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						0				0
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						0				0

2 Company Name: _____

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*	Cost of Removal*	Salvage Credit*	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)
				Retirement of Property							
<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						0				0
<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						0				0
29 Transmission & Distribution Mains	343						0				0
30 Fire Mains	344						0				0
31 Services	345						0				0
32 Meters	346						0				0
33 Meter Installations	347						0				0
34 Hydrants	348						0				0
35 Other Transmission & Distribution Plant	349						0				0
<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					0				0
38 Office Furniture and Equipment	391	372					0				0
39 Office Computer & Electronic Equipment	391	372.1					0				0
40 Transportation Equipment	392	373					0				0
41 Other General Equipment	none	379					0				0
42 Stores Equipment	393	none					0				0

2 Company Name: _____

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)
43 Tools, Shop and Garage Equipment	394	none					0					0
44 Laboratory Equipment	395	none					0					0
45 Power-operated Equipment	396	none					0					0
46 Communication Equipment	397	none					0					0
47 Miscellaneous Equipment	398	none					0					0
48 Other Tangible Property	399	none					0					0
49 Total Water Utility Plant In Service	Totals		0	0	0	0	0	0	0		0	0
			(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.

1
2 Company Name:

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

PUMP INFORMATION

Manufacturer and Type of Pump <i>(i.e., High Service, Well, Standby, etc.)</i> (a)	Capacity (b)	Date Installed (c)	Date of Last Motor Replacement (d)	Date of Last Pump Replacement (e)
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				

(To be used when filing under seal.)

1
2 Company Name: _____

WELL INFORMATION

Description of Wells (a)	Well ID#/ Location	Well ID#/ Location	Well ID#/ Location	Well ID#/ Location
	(b)	(c)	(d)	(e)
4 Year Constructed				
5 Type of Construction				
6 Type and Depth of Casing				
7 Depth and Diameter of Well				
8 Yield of Well in Gallons per day				
<p style="text-align: center;"><u>Chemicals</u></p> 9 Type - 10 Annual Cost - 11 Annual Quantity -				

Page W-6 Pt. 2

(To be used when filing under seal.)

METERS AND METER SETTINGS

Customer Class (a)	Meter Size (b)	Total at Beginning of Year (c)	Total No. of Additions (d)	Total No. Removed or Disconnected (e)	Total at End of Year (g)
Residential:					
					-
					-
Other Customers:					-
					-
					-
Total in Use by Customers		-	-	-	-
Not in Use: (i.e., Inventory)					-
					-
					-
Total Meters		-	-	-	-

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)

1
2 Company Name: _____
For the calendar year of January 1 - December 31, _____

Page W-7

Indicates formula cell(s)

(To be used when filing under seal.)

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						-
4						-
5						-
6						-
7						-
8						-
9						-
10						-
11						-
12						-
13						-
14						-
15						-
16	Total Mains		-	-	-	-

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					-
17					-
18					-
19	For Future Use:				-
20					-
21					-
22					-
23	Total of All Services	-	-	-	-

2 Company Name: _____

1
For the calendar year of January 1 - December 31

Indicates formula cell(s)

(To be used when filing under seal.)

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

2 Company Name: _____

SEWER OPERATING REVENUES, EXPENSES AND STATISTICS

	Description (a)	Amount (b)
3	Total Revenues <i>(From Page S-2)</i>	\$ -
	<u>Operating Expenses</u>	
4	Salaries & Wages <i>(From Pg. 6)</i>	\$ -
5	Employee Pensions and Benefits	
6	Purchased Water	
7	Plant Operations Expenses <i>(From Pg. S-3)</i>	\$ -
8	Billing Expenses	
9	Supplies and Expenses	
10	Transportation Expenses	
11	Rent Expense	
12	Insurance Expense	
13	Outside Services Employed <i>(i.e., Legal, Accounting, etc.) (From Pg. 7)</i>	\$ -
14	Regulatory Commission Expenses	
15	Depreciation Expense <i>(From Pg. S-4)</i>	\$ -
16	Amortization of Contributions in Aid of Construction <i>(From Pg. 8)</i>	\$ -
17	Amortization Expense	
18	Tax Expenses <i>(From Pg. S-3)</i>	\$ -
19	Interest Expense <i>(From Pg. 9)</i>	\$ -
20	Other Expenses	
21	Total Operating Expenses	\$ -
22	Net Income (Loss) - <i>(This number should be negative as it is an offset to depreciation expense)</i>	\$ -

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

(To be used when filing under seal.)

2 Company Name: _____

SEWER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)

(Please indicate if metered amounts are in cubic feet measurements.)

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>Flat Rate Sales</u>				
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 (To Pg. 1, Line 15)	-	-	XXXX	\$ -
<u>Metered Sales Based on Sewer Usage</u>				
10 Commercial				
11 Other Sales to Public Authorities				
12 Other				
13 Total Metered Sales (To Pg. 1, Line 15)	-	-	-	\$ -
<u>Tariffed Operating Revenues</u>				
14 Late Payment Fees				
15 Returned Check Fees				
16 Inspection Fees				
17 Reconnect Fees				
18 Other Revenue				
19 Total Operating Revenues (From Tariffed Services) (To Pg. 1, Line 15)				\$ -
<u>Non-Tariffed Revenues</u>				
20 Rent Income				
21 Other Income (i.e., from Merchandising, Jobbing & Contract Work, etc.)				
22 Total Non-Tariffed Revenues (To Pg. 1, Line 16)				\$ -
23 Total Revenues * (To Pg. 1, Line 17)				\$ -
				(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.)

1

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

2 Company Name: _____

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 Repairs of Sewer Plant - Equipment Repair	
8 Repairs of Sewer Plant - Other	
9 Utility Bills	
10 Chemicals	
11 Sludge Hauling Expenses	
12 Effluent Testing Expenses	
13 Other Plant Operations Expenses	
14 Total Plant Operations Expenses	\$ -
	<i>(Total to Pg. S-1)</i>
<u>Tax Expenses</u>	
15 Tax Expense - Property Taxes	
16 Tax Expense - Payroll Taxes	
17 Tax Expense - Franchise Taxes	
18 Tax Expense - Other Taxes	
19 Tax Expense - Federal Income Taxes	
20 Tax Expense - State Income Taxes	
21 Tax Expense - Investment Tax Credits	
22 Total Tax Expenses	\$ -
	<i>(Total to Pg. S-1)</i>

Indicates formula cell(s)

▼

(To be used when filing under seal.)

2 Company Name: _____

SEWER UTILITY PLANT IN SERVICE

DEPRECIATION EXPENSES AND RESERVE - SEWER UTILITY PLANT

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											
<u>Intangible Plant</u>												
3 Organization	301	301						0				0
4 Franchise and Consents	302	302						0				0
5 Miscellaneous Intangible Plant	303	303						0				0
<u>Land & Structures</u>												
6 Land and Land Rights	none	310						0				0
7 Structures and Improvements	none	311						0				0
<u>Collection Plant</u>												
8 Land and Land Rights	350	none						0				0
9 Structures and Improvements	351	none						0				0
10 Collection Sewer - Force	352	352.1						0				0
11 Collection Sewer - Gravity	352	352.2						0				0
12 Other Collection Plant Facilities	353	353						0				0
13 Services to Customers	354	354						0				0
14 Flow Measuring Devices	355	355						0				0
<u>Pumping Plant</u>												
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						0				0
<u>Treatment & Disposal</u>												
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						0				0

2 Company Name: _____

SEWER UTILITY PLANT IN SERVICE

DEPRECIATION EXPENSES AND RESERVE - SEWER UTILITY PLANT

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	373.1						0				0
24 Plant Sewer	373	374						0				0
25 Outfall Sewer Lines	374	375						0				0
26 Equipment	375	376						0				0
General Plant												
27 Land and Land Rights	389	none						0				0
28 Structures and Improvements	390	none						0				0
29 Office Furniture and Equipment	391	391						0				0
30 Office Computer & Electronic Equipment	391	391.1						0				0
31 Transportation Equipment	392	392						0				0
32 Other General Equipment	none	393						0				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		0	0	0	0	0	0	0		0	0
(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 workb

Indicates formula cell(s)

- * 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.



(To be used when filing under seal.)

2 Company Name: _____

GENERAL INFORMATION

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

--

4 What is the designed capacity of each treatment facility?

--

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

--

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

--

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

--

8 List any equipment failures occurring during the year. Please state when failure occurred and briefly describe the failure and corrective measures taken.

--

COLLECTING SEWERS (measurement in feet)

	Kind of Pipe <i>(i.e. Cast Iron, VCP, PVC, etc.)</i> (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						
11 Gravity:						
12						
13						

LIFT STATIONS

	Pumps: Name, Size, Type	Location	H.P.	GPM	TDH
14					
15					
16					
17					
18					
19					

SLUDGE

Date of Haul	No. of Gallons Hauled	Facility/ Location
20		
21		
22		
23		
24		

--

(To be used when filing under seal.)

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 _____ }

County Of _____ }

ss:

_____ makes oath and says that
Name of Affiant (*Company Official/Representative*)

s/he is _____
Official Title of the Affiant (*Company Official/Representative*)

of _____
Exact Legal Title or Name of the Respondent (*Certificated Company Name*)

and is located at _____,
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, _____, to and including December 31, _____,
Month/Day Year Month/Day Year

Signature of Affiant (*Company Official/Representative*)
(*Electronic signatures are acceptable; i.e., (insert a space) /s/ John Doe.*)

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

this _____ day of _____, _____.

My Commission expires _____,

Signature of Notary Public
(*Electronic signatures are acceptable; i.e., (insert a space) /s/ John Doe.*)