

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 on how to correctly complete a Public Submission annual report using the Excel version **(preferred method)** and should be used **in conjunction** with the Annual Report Instructions posted on the webpage.

- Everything in this presentation is for informational use only.
- This example may not address each line individually within the Annual Report.
 - Depending on the specific needs of your company, the lines not addressed may need to be completed.
 - Additional data may be required that is not shown in this example.
- Ensure your Company name and year of the report is on the top of each page.
 - If using the Excel version of the form, and these sections have been correctly completed, this information will auto-populate from the Cover Page onto each page.
- If using the PDF version of the Annual Report, all lines on each page of the report will need to be completed manually.

Important To Remember

When completing your report:

- Ensure your name and calendar year appear on each page.
- Make sure all information is accurate on each page.
- All yellow boxes within the Excel Version contain formulas. You **will not** be able to enter information into those areas.
- After completing the entire report, ensure pages 4 and 5 balance.
 - If these values do not match, line 21 column “b” on both pages, the cell will turn red indicating an error.
- Ensure all columns requiring a label are labeled.
- If there are metered customers on the system, be sure to include the gallons sold.
- Each line on the Verification page **must** be filled in completely, including all signatures.

Cover Page –Refer to the Annual Report Instructions for this page.

MISSOURI PUBLIC SERVICE COMMISSION

January 1 - December 31, 2016

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: 12/21/2016

Revised:


(To be used when filing under seal.)

- The Company's certificated name which appears on the Company's Certificate of Convenience and Necessity, **must** be used. Include "Inc., LLC's," etc., if applicable. If your company name is not complete, your report will be considered deficient.
 - Notice in this example, the Company name includes "Inc." Without it, this report will be considered deficient.
 - The Company name will auto-populate from this Cover Page to all subsequent pages if it is completed correctly.
- Fill in the year for the Annual Report being completed.
 - This cell will auto-populate from this page to all subsequent pages within the report if using the Excel version.
- 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.

Page 1 - Refer to the Annual Report Instructions for this page.

1 For the calendar year of January 1 - December 31, <u>2016</u>																									
2 Company Name: <u>ABC Water and Sewer Company, Inc.</u>																									
2a Parent Company Name: <u>(if applicable)</u>																									
3 Company Mailing Address: <u>123 Water and Sewer Company Lane, Evergreen Forest, Mo 12345</u>																									
4 Company Street Address: <u>123 Water and Sewer Company Lane, Evergreen Forest, Mo 12345</u>																									
5 Company Phone Number: <u>314-123-4567</u>																									
6 Company Email Address: <u>abcwands@utility.com</u>																									
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 Mo 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 <u>2016</u> .																									
(BOTH COLUMNS MUST BE COMPLETED)																									
Water Revenues	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 40%;">** MO Jurisdictional</th> <th style="width: 5%;"></th> <th style="width: 5%;">**</th> <th style="width: 45%;">Total Company</th> <th style="width: 5%;"></th> </tr> </thead> <tbody> <tr> <td>9 Total Operating Revenues (From Pg. W-2, Line 22)</td> <td>\$ 183,748.00</td> <td></td> <td></td> <td>\$ 183,748.00</td> <td></td> </tr> <tr> <td>10 Total Non-Tariffed Revenues (Pg. W-2, Line 25)</td> <td>\$ -</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>11 TOTAL REVENUES (From Pg. W-2, line 26)</td> <td>\$ 183,748.00</td> <td></td> <td></td> <td>\$ 183,748.00</td> <td></td> </tr> </tbody> </table>		** MO Jurisdictional		**	Total Company		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)	\$ 183,748.00			\$ 183,748.00	
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11 TOTAL REVENUES (From Pg. W-2, line 26)	\$ 183,748.00			\$ 183,748.00																					
(Total MO Jurisdictional Revenue (Line 11 above) should match Statement of Revenue (MoPSC Assessment)).																									
Sewer Revenues	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 40%;">** MO Jurisdictional</th> <th style="width: 5%;"></th> <th style="width: 5%;">**</th> <th style="width: 45%;">Total Company</th> <th style="width: 5%;"></th> </tr> </thead> <tbody> <tr> <td>12 Total Operating Revenues (From Pg. S-2, Line 22)</td> <td>\$ 112,421.00</td> <td></td> <td></td> <td>\$ 112,421.00</td> <td></td> </tr> <tr> <td>13 Total Non-Tariffed Revenues (From Pg. S-2, Line 25)</td> <td>\$ -</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>14 TOTAL REVENUES (From Pg. S-2, Line 26)</td> <td>\$ 112,421.00</td> <td></td> <td></td> <td>\$ 112,421.00</td> <td></td> </tr> </tbody> </table>		** MO Jurisdictional		**	Total Company		12 Total Operating Revenues (From Pg. S-2, Line 22)	\$ 112,421.00			\$ 112,421.00		13 Total Non-Tariffed Revenues (From Pg. S-2, Line 25)	\$ -					14 TOTAL REVENUES (From Pg. S-2, Line 26)	\$ 112,421.00			\$ 112,421.00	
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(Total MO Jurisdictional Revenue (Line 14 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.)																									

- Lines 1 and 2 will auto-populate this information to all subsequent pages from the Cover Page. (If the information is wrong, go back to the Cover Page and correct this information.)
- Complete line 2a with the Parent Name, if applicable.
- Lines 7a-7f, list the information of the individual(s) that are responsible for the Annual Report.
- Line 8 should auto-populate from the Cover Page.
- Lines 9-14 pertains to the revenues for the current annual report year.
 - Missouri Jurisdictional will pull from various pages within the report when completed using 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 **must** be manually entered as shown in this example.
 - Total Company revenues can be the same or higher than the Missouri Jurisdictional revenues, but never 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 – Refer to the Annual Report Instructions for this page.

1	For the calendar year of January 1 - December 31, <u>2016</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)					
(To be used when filing under seal.)					

- Lines 3-7, column (a) should list the class of each type of stock issued by the Company, (Preferred or Common).
 - 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.
- Column (d) is the number of shares that the Company 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 in this example.
- Lines 3-24 should be completed to show all data in their entirety as shown in this example.

Page 3 - Refer to the Annual Report Instructions for this page.

1	For the calendar year of January 1 - December 31, <u>2016</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 e and/or f.</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	
6	
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26	
(To be used when filing under seal.)	

Any major transaction(s) of \$250 or more that occurred during the year which had an effect on operations must be listed on this page.

- 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 must be listed with the corresponding dollar amount as shown in the example.
- 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 - Refer to the Annual Report Instructions for this page.

1	For the calendar year of January 1 - December 31, <u>2016</u>		
2	Company Name: <u>ABC Water and Sewer Company, Inc.</u>		
NOTE: Please do not try to type over formulas. Totals will calculate automatically in this spreadsheet.			
<u>BALANCE SHEET</u> <u>WATER AND SEWER OPERATIONS</u> <u>ASSETS</u>			
	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)		\$ 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)		\$ 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.

Note: Some utilities will not have information for every line on this page.

- Lines 3, 4, 10, and 11 will auto-populate from other pages within the report.
- Lines 6 and 13 represent the dollar amount of inventory currently in stock as of December 31, of the reporting year.
- Lines 7 and 14 represent the dollar amount for all plant under construction, yet not in service, by December 31, of the reporting year.
- Lines 9 and 16 represent the value of any plant purchased for less than the original cost to construct, less any depreciation reserve.
- Line 17 represents any plant not included on lines 3 and 10.
- Line 20 is the value of all other assets not listed above on this page.
- The total on line 21 **MUST** match the total on line 21 on page 5 or the cell will turn red indicating an error. If these values do not match, your report will be considered deficient.

Page 5 –Refer to the Annual Report Instructions for this page.

1	For the calendar year of January 1 - December 31, <u>2016</u>		
2	Company Name: <u>ABC Water and Sewer Company, Inc.</u>		
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 24)		\$ 34,340
11	Net Water Contributions In Aid of Construction (i.e., Line 9 MINUS Line 10)		\$ 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 24)		\$ 102,867
16	Net Sewer Contributions In Aid of Construction (i.e., Line 14 MINUS Line 15)		\$ 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.

- Line 3 is the total value of capital stock that is listed on page 2, lines 3-7.
- 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 not accounted for on any other lines on this page.
- Line 20 represents all other liabilities a utility may have, that is not accounted for on any other lines on this page.
- Please note: Prior to submitting your annual report, ensure line 21, on page 4, matches line 21 on this page. These two lines **must** match. If these values do not match, the cell will turn red indicating an error.

Page 6 – Refer to the Annual Report Instructions for this page.

EMPLOYEE PAYROLL INFORMATION				
Name and Title (a)	Payroll Charged To:			
	Total Utility Compensation (b)	Water Expense (c)	Sewer Expense (d)	Capitalized Payroll (e)
Duke Limbo - Operator	\$ 24,000	\$ 9,500	\$ 14,500	
Jane Doe - Secretary	\$ 12,000	\$ 6,000	\$ 6,000	
John Doe - Manager	\$ 32,000	\$ 16,000	\$ 16,000	
	\$ -			
	\$ -			
	\$ -			
	\$ -			
	\$ -			
	\$ -			
	\$ -			
	\$ -			
	\$ -			
	\$ -			
	\$ -			
Total	\$ 68,000	\$ 31,500	\$ 36,500	\$ -
		(Total to Pg. W-1)	(Total to Pg. S-1)	

(To be used when filing under seal.)

Indicates formula cell(s)

1
2
Company Name: ABC Water and Sewer Company, Inc.
For the calendar year of January 1 - December 31, 2016

Page 6 is used to document all employees that receive a W-2.

- Employees on the payroll but who did not receive compensation during the year should still be listed on this page.
- Each employee should be 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 a Water or Sewer utility, or if it was for a capital project.

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, 2016

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	\$
	(Total to Pg. W-1)		(Total to Pg. S-1)	

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 type of service provided determines which column the dollar amount should go into.
- The totals on line 19 will auto-populate onto the noted pages below the total.

Page 8 - Refer to the Annual Report Instructions for this page.

1	For the calendar year of January 1 - December 31, <u>2016</u>		
2	Company Name: <u>ABC Water and Sewer Company, Inc.</u>		
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. 8)</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			
<i>(Please identify as Account Number 271A)</i>			
17. PLEASE CHOOSE FROM THE DROP DOWN BOX WHICH METHOD THE UTILITY UTILIZES FOR ITS RECORDS		Distribution Method	
Distribution Method			
	(a)	Water (b)	Sewer (c)
18	Balance of Amortization at First of Year <i>(not Total of CIAC line 3)</i>	\$ 31,250.00	\$ 92,000.00
19	Total Contributions in Aid at End of Year (see above)	\$ 129,700.00	\$ 373,200.00
20	Total Plant in Service at End of Year (From Pg. W-5 or S-4)	\$ 1,069,136.00	\$ 1,119,713.00
21	Percentage Contributions to Plant	12.13%	33.33%
22	Total Depreciation Expense (From Pg. W-5 or S-4)	\$ 25,476.39	\$ 32,604.67
23	Total Amortization of Contributions (To Pg. W-1, S-1)	\$ 3,090.62	\$ 10,867.13
24	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)
25	Balance of Amortization at First of Year <i>(not Total of CIAC Line 3)</i>		
26	Total Amortization of Contributions (To Pg. W-1, S-1)		
27	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 is for reporting information about Contributions in Aid of Construction (CIAC)

- Line 3 comes from your 2014 Annual Report, page 8 line 16.
 - If these values do not match, you will be issued a deficiency.
- Line 4 signifies all new contributions collected during calendar year
- Line 10 depends upon which method your Company uses.
 - This method used in this example is the "Distribution Method". Therefore, there should not be anything in this section. (The "Distribution Method" allows the utility to evenly spread each contribution equally among all Plant in Service.)
- PLEASE NOTE, YOU MUST CHOOSE EITHER "DISTRIBUTION METHOD" OR "ATTACHED METHOD" FROM THE DROP-BOX OR THE FORMULAS ON THIS PAGE WILL NOT WORK.
- Line 18 is your Amortization of CIAC as of January 1, of the reporting year.

Page 9 – Refer to the Annual Report Instructions for this page.

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.e., Notes Payable, Bonds, Bank Loans, Shareholder Loans, Affiliate Loans, etc.) (a)	Contact Information of Each Lender (Name, Address, Phone No., Email) (b)	Origination Date (c)	Initial Loan Amount (d)	Interest Rate (e)	Interest Rate Type (Fixed Variable) (f)	Frequency of Payments (Semi-Monthly, Monthly, Quarterly, Annually, etc.) (g)	Balance of Loan at Year End		Dated Maturity (i)	Debt Paid Off During Year? Y or N (k)	Total Interest Paid During the Year (l)	Interest Paid - Charged To:		
							Long Term Debt (Over one year.) (h)	Short Term Debt (Less than one year.) (i)				Water Utility (m)	Sewer Utility (n)	
Bank Loan	More Money Banks, St. Louis, MO 314-658-5492	4/25/12	\$425,000	5.00%	Fixed	Monthly	\$375,000		4/25/22	No	\$21,251	\$7,438	\$13,813	
Shareholder Loan	John Doe 123 Sewer Co. Lane Evergreen Forest, MO, 12345	2/18/14	\$30,000	2.00%	Fixed	Monthly		0	12/31/14	No	\$600	\$210	\$390	
Bank Loan	ABC Bank 200 High Street Any town, MO	7/1/10	\$50,000	10%	Fixed	Monthly	0	0	7/1/15	Yes	\$241	\$241	0	
Total							\$ -	\$ -			\$ -	\$ -	\$ -	
							(Totals to Page 6)					(Total to Pg. W-1)		(Total to Pg. S-1)

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 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 still needs to be listed. The debt on line 4, in this example, 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 "m" and "n" is the amount of interests paid by the water and sewer utilities. The sum of these columns should equal the value in column "l".

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 – Refer to the Annual Report Instructions for this page.

1	For the calendar year of January 1 - December 31, 2016	
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
	 Indicates a link to another worksheet within workbook Indicates formula cell(s) (To be used when filing under seal.)	

Page W-1 is the Income Statement for your Company.

- Values are not 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 signifies the total amount paid for the calendar year for employee pensions and benefits.
- Lines 6, 8 - 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.
- Line 23 is the income or loss for the year.

Page W-2 – Refer to the Annual Report Instructions for each page.

1	For the calendar year of January 1 - December 31, <u>2016</u>			
2	Company Name: <u>ABC Water and Sewer Company, Inc.</u>			
<u>WATER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)</u> (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	-	-		\$ -
<u>Metered Sales of Water</u>				
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
<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 9)				\$ 183,748
<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 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 reporting the Company's Operating Revenues.

In this example, this system only has metered customers. There are two different meter classes in-service.

- You will need to supply the Gallons Sold (column "d") and Revenues (column "e") for each.
- Column "b" is to record the number of customers on the system at 1/1 of the reporting year.
- Column "c" is to record 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 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 - Refer to the Annual Report Instructions for this page.

1	For the calendar year of January 1 - December 31, 2016	
2	Company Name: ABC Water and Sewer Company, Inc.	
<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)
	Indicates a link to another worksheet within workbook Indicates formula cell(s)	
(To be used when filing under seal.)		

Page W-3 is for reporting the Operations and Tax Expenses the utility paid throughout the year.

- Not all utilities will have information for every line on this page. That is okay.
- If any of the repairs on lines 3-7 are over \$250, be sure to list them on page 3 of this report.

PUMPING AND PURCHASED WATER STATISTICS						
(Omit 000's in reporting number of gallons or cubic feet of water. Use additional sheets if necessary.)						
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:						
	Name of Reseller	Address		Phone Number	Quantity	
20						
21						
22						
23						

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.

For the calendar year of January 1 - December 31, 2016

Page W-4 denotes the amount of water pumped on a monthly basis for each source of water.

- In this example, there are two water sources for this system. For each source, the name of the source and the gallons pumped are listed by month and provided for each.
- Columns "b" - "e" are for each source of water. If more space is needed, you can attach additional pages.
- Lines 20-23 shows water that is sold to other utilities. The majority of small utilities will not have anything in this section.

Page W-5 (Page 1 of 3) – Refer to the Annual Report Instructions for this page.

1 For calendar year of January 1 - December 31,2016											
2 Company Name: ABC Water and Sewer Company, Inc.											
WATER UTILITY PLANT IN SERVICE				DEPRECIATION EXPENSES AND RESERVE - WATER UTILITY PLANT							
Account Description (A)	USOA Account. No. Class B, C or D (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)
				Retirement of Property							
<u>Intangible Plant</u>											
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.

Page W-5 (Page 2 of 3) – Refer to the Annual Report Instructions for this page.

Account Description (A)		USOA Account No. Class B, C or D (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)
					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	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 on page W-5, Page 1

Page W-5 (Page 3 of 3) – Refer to the Annual Report Instructions for this page.

Account Description (A)			USOA Account No. Class B, C, or D (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 Pg. 4 & 8)		(Total to Pg. 8 & W1)	(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 on page W-5, Page 1

Comments:

Page W-6 (Part 1 of 2) - Refer to the Annual Report Instructions for this page.

1						For the calendar year of January 1 - December 31, <u>2016</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" 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 of 2) - Refer to the Annual Report Instructions for this page.

1	For the calendar year of January 1 - December 31, <u>2016</u>			
2	Company Name: <u>ABC Water and Sewer Company, Inc.</u>			
<u>WELL INFORMATION</u>				
3	Description of Wells (a)	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)
4	Year Constructed	2000	2000	
5	Type of Construction	Concrete	Concrete	
6	Type and Depth of Casing	Concrete	Concrete	
7	Depth and Diameter of Well	950'/6" Diameter	826'/6" Diameter	
8	Yield of Well in Gallons per day	22,000	18,500	
<u>Chemicals</u>				
9	Type -	Chlorine	N/A	
10	Annual Cost -	\$ 3,648		
11	Annual Quantity -	250 lbs		
(To be used when filing under seal.)				

Page W-6 (Pt. 2)

Page W-6, Part 2 is to denote the historical and statistical information regarding all of the wells on the system.

- This example shows a system with 2 wells.
 - For each well, the ID# and location are listed. If each row of information is not provided for each well, your report will be considered deficient.
 - Rows 4 - 11 are completed for each column.
 - Columns "b" - "e", denotes each well ID# and its location. If you need additional columns, additional pages can be attached.
 - Column "c" shows no use of chemicals, (i.e., N/A on line 9), thus lines 10 and 11 are blank. This will not result in a deficiency.

Page W-7 - Refer to the Annual Report Instructions for this page.

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			

Indicates formula cell(s)

(To be used when filing under seal.)

1
2 Company Name: ABC Water and Sewer Company, Inc.
For the calendar year of January 1 - December 31, 2016

Page W-7 shows information about all meters on the system.

- All meters listed on page W-2 should be accounted for on lines 4-9 of this page. The total number of meters in column "f" should match the Year End Number of Customers 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 in inventory as of December 31 of the reporting year.
- Rows 15-19 is to list 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.

Page W-8 - Refer to the Annual Report Instructions for this page.

2. Co Name: ABC Water and Sewer Company, Inc.
 For the calendar year of January 1 - December 31, 2016

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 <u>PVC</u>	4" <u>4"</u>	12,500	-	-	12,500
4 <u>PVC</u>	6" <u>6"</u>	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)
17 <u>In Use:</u>				
18 <u>1" Plastic PVC</u>	721	-	-	721
19				
20				
21 <u>For Future Use:</u>				
22				
23				
24				
25 Total of All Services	721	-	-	721

Page W-8 Indicates formula cell(s)

(To be used when filing under seal.)

Page W-8 is for listing 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 17-24.
- As shown in this example, provide information for each column 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 - Refer to the Annual Report Instructions for this page.

1	For the calendar year of January 1 - December 31, <u>2016</u>	
2	Company Name: <u>ABC Water and Sewer Company, Inc.</u>	
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, 8-12, 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 shows any expense paid during the year that is not represented on one of the lines above.
- Lines 21 and 22 will auto-calculate.
- Line 22 shows the Income or Loss for the year.

Page S-2 - Refer to the Annual Report Instructions for this page.

1	For the calendar year of January 1 - December 31, <u>2016</u>			
2	Company Name: <u>ABC Water and Sewer Company, Inc.</u>			
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	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" shows the Number of Customers on the system at 1/1 for the reporting year.
- Column "c" shows the Number of Customers on the system at 12/31 for the reporting year.
- Column "e" shows the Total Revenue collected for each customer type listed in column "a".
- Column "d", lines 10-15, shows 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 show the other revenues 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 - Refer to the Annual Report Instructions for this page.

1	For the calendar year of January 1 - December 31, <u>2016</u>	
2	Company Name: <u>ABC Water and Sewer Company, Inc.</u>	
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
		(Total to Pg. S-1)
	<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
		(Total to Pg. S-1)
	Indicates formula cell(s) (To be used when filing under seal.)	

Page S-3 represents Operations and Tax Expenses that the utility paid throughout the year.

- Not all utilities will have information for every line on this page. That is okay.
- If any of the repairs on lines 3-7 are over \$250, be sure to list them on page 3 of this report.

Page S-4 (Page 1 of 2) – Refer to the Annual Report Instructions for this page.

1													For calendar year of January 1 - December 31,2016													
2 Company Name: ABC Water and Sewer Company, Inc.																										
SEWER UTILITY - PLANT IN SERVICE													DEPRECIATION EXPENSES & RESERVE													
SEWER													UTILITY													
PLANT																										
Account Description (A)			USOA Acct. No. Class B, C or D		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)												
			(B)												Retirement of Property											
<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											
8	Structures and Improvements	none	311							0					0											
<u>Collection Plant</u>																										
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											
<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	5,846						5,846	2,923	10.00%	585		3,508											
<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	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" above \$250, be sure to list them on page 3 of this form.
- Column "I" should denote the ending balance from last year's annual report
- Column "J" should denote the Depreciation Rate that has been approved by the Commission.

Account Description (A)		USOA Acct. No. Class B, C or D		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)
		(B)											
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	375	376	7,985					7,985	3,513	4.00%	319	3,832
<u>General Plant</u>													
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 Pg. 4 & 8)			(Total to page 8 & S1)	(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

Comments:

Page S-5 - Refer to the Annual Report Instructions for this page.

1	For the calendar year of January 1 - December 31, 2016					
2	Company Name: <u>ABC Water and Sewer Company, Inc.</u>					
GENERAL INFORMATION						
3	Type of Treatment Facilities - Please describe (e.g., lagoon, mechanical or sand filter) and list all that apply. <u>Extended Aeration - Evergreen Forest WWTF</u>					
4	What is the designed capacity of each treatment facility? <u>14,500 gallons per day</u>					
5	What percent of designed capacity of each facility is currently being utilized? <u>78%</u>					
SLUDGE						
6	Was sludge pumped and hauled from your facility? ☒ Y ☐ N Please provide the hauling provider information in the section below. (If you have more than five (5) hauls during the year, only list the total annual amount.)					
	Name of Hauling Co.	Hauling Company's Facility/Location	Date of Haul	No. of Gallons Hauled	Rates Per Gallon	Total Cost of Removal
	Evergreen Forest	Evergreen Forest - St. Louis, Mo	3/14/2016	11,257	0.12	\$ 1,351
	Evergreen Forest	Evergreen Forest - St. Louis, Mo	6/8/2016	12,576	0.12	\$ 1,509
	Evergreen Forest	Evergreen Forest - St. Louis, Mo	9/12/2016	14,385	0.12	\$ 1,726
	Evergreen Forest	Evergreen Forest - St. Louis, Mo	12/17/2016	13,254	0.12	\$ 1,590
	Total Cost					\$ 6,177
7	What is the ultimate disposal of waste solids (e.g. land application, disposal at qualified facility, etc.)? <u>Land Application</u>					
8	List any equipment failure(s) that occurred during the year. Please list when failure(s) occurred and briefly describe them and any corrective measure(s) taken specifically major item(s), (i.e., problem(s) fixed was/were \$250 or above as listed on page 3). Denote "N/A", if applicable. <u>No failures during the year. Did have to repair a main that was clogged with tree roots</u>					
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	PVC	4"	384	0	0	384
11	Gravity:					
12	PVC	8"	3,619	0	0	3,619
13						
LIFT STATIONS						
	Pumps: Name, Size, Type	Location	H.P.	GPM	TDH	
14	HFE Centrifugal 4"	Evergreen Forest Lift Station	20	500	12"	
15						
16						
17						
18						
19						

Indicates a formula cell

(To be used when filing under seal.)

Page S-5 is for reporting the historical and statistical information for all facilities.

- The example shown only denotes one treatment facility.
 - For more than one treatment facility; complete an additional page S-5 for each facility.
- Answer each question on lines 3-8. Use "N/A" if not applicable.
 - Line 6, please provide the sludge hauling information in the Sludge table provided.
- Ensure the tables on the bottom portion of the page are completed with all applicable information.
- This page **must** be completed in its entirety or your report will be considered deficient.

Verification Page - Refer to the Annual Report Instructions for this page.

For the calendar year January 1 - December 31, 2016
Company Name ABC Water and Sewer Company, Inc.

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

Name of Affiant (*Company Official/Representative*)
s/he is Secretary/Treasurer
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, 2015, to and including December 31, 2015
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, 2016.

My Commission expires December 19, 2017

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

Missouri Revised Statutes § 392.210 or §393.140

See Instructions for more information to complete this page.

The Verification Page attests to the accuracy of the information provided within the report.

For this page to be considered complete, each line on the page **must** be filled in completely.

- The "State of" and "County of" is the location where the notary is operating.
 - This may not match the location of the utility.
- "Name of Affiant" is the representative of the Utility attesting to the accuracy of the data within the Annual Report.
- The "Exact Legal Title or Name of the Respondent" is the **certificated** name of the Utility. This should match the name listed on the Cover Page of the Annual Report.
- If you are completing this form and providing an electronic signature, for the / key to work in Excel, you need to click on the signature line cell, hit the space bar, then type the / key. If you do not put a space before the /, it will not work.
- If 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 for your records.
 - You **DO NOT** need to mail in the manually signed and stamped verification page.
- The date range should be the calendar year of the Annual Report you are submitting.
- The Notary information should be completed at the bottom of the page.

Contact and Website Information

- PSC Contact: Kim Bolin - (573) 751-5026
 - kim.bolin@psc.mo.gov
- Questions concerning the 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”; left side of screen.
 - Scroll towards the bottom of the page and click on “Annual Report Forms”. From the next screen, you can access the utility type of annual report form you are seeking as well as the version you wish to use.
 - **The preferred annual report form is the Excel version.**
 - This form performs many of the calculations and carries all values to the appropriate pages within the report.
 - Annual Report Instructions are now included on the webpage.

Annual Report Timeline

- Annual report forms are available mid-January on the PSC webpage.
- Reports **must** be submitted or an extension **filed** by **April 15, 2015**.
- If a report is deficient, 20 days is given to the Company to submit a revised report.
- If a revised report is still deficient, the original deficiency due date is still applicable.
- The Annual Report Representative for the Company will be sent an email after each review of the report, even if there are no deficiencies.

How to File a 30 Day Extension

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 240-28.040 (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, 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) that must be submitted no later than April 15 and 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 240-28.040 (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.