Missouri Public Service Commission Annual Report Instructions

Small Water and/or Sewer Companies
(8,000 or fewer customers)

1. For General Information

A. This report is due to the Missouri Public Service Commission (Commission) on or before April 15th of the current year, and is required to be filed on a calendar year basis pursuant to the Commission Rule 20 CSR 4240-10.145. **Failure to file this report by the deadline of April 15th could result in penalties up to $100 for every day the report is late pursuant to Section 393.140 RSMo.**

B. If the report has been prepared by a third-party preparer, it is the responsibility of company personnel to attest to the accuracy of the document prior to submitting it to the Commission.

C. To file a Request for Extension of less than 30 days, you must file your request **prior to April 15th**. Instructions for seeking an extension are at Item 6, below.

D. This report is a Public document, unless you provide a confidential version and a public version. Instructions for filing a confidential version are at Item 3, below.

2. About the Form

A. 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.).

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

C. If you are a joint utility in that you have both water and sewer operations, you shall fill out all parts of the pages. Any requested information that does not pertain to your operations should be clearly marked by you as Not Applicable (e.g., N.A.).

D. You are required to use one the two versions provided by the Commission: 1) the Excel version, or 2) the Adobe document that should be printed and completed by hand.

E. If additional space is needed for entering information on a page, please insert a worksheet or page with the information.

F. Questions about the Annual Report form or its contents may be submitted to: Angela Niemeier at 573-526-3885 or by email: Angela.Niemeier@psc.mo.gov

3. Confidential Information

A. Utilities may request classification of selected portions of their annual report as Non-Public/Confidential/Filed Under Seal pursuant to the Commission Rules at 20 CSR 4240-2.135 and/or 20 CSR 4240-10.145. Note: All information classified as Non-Public will still remain subject to potential disclosure as provided under Missouri Sunshine Law (Chapter 610 RSMo.) and Section 386.480, RSMo.

In order to include confidential information in the annual report, the Submitter must provide two versions of the annual report; a Public version and Confidential version.

(1) Public Version Requirements

a. Cover Page – Select the "Public Submission" option and select "Public" from the drop down box in the lower right corner.

b. Complete the form without the non-public information. Where information is left out, blank spaces must remain to ensure that the remaining information stays in the same place on the same page as in the non-public version. Where confidential information has been removed, two asterisks shall be placed before and after the information with a space in between the asterisks. Each page on which confidential information has been removed, you must select "Public" from the drop box in the lower right corner.

(2) Confidential Version Requirements

a. Cover Page – Select the "Confidential" option and select "Confidential" from the drop down box in the lower right corner.

b. Complete the form, including all confidential information. Confidential information on each page must be identified. Confidential information must have two asterisks at the beginning and the end of the confidential information. Example: ** Confidential information here **.

c. Each page on which confidential information appears you must select "Confidential" from the drop box in the lower right corner.

Additional documents required with both (Public and Confidential) submissions

(1) A cover letter is required stating the utility is designating some or all of the information in its annual report as confidential and requesting Non-Public treatment. 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 and justification provided 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.

4. Submitting the Report

A. The Commission prefers to receive annual reports electronically. The PSC Electronic Filing and Information System ("EFIS") accepts submissions 24 hours a day. **When e-filing, do not forward paper copies to the Commission.** Detailed instructions for using EFIS are available under the 'HELP' button in EFIS. Questions regarding EFIS can be directed to the Data Center at dcsupport@psc.mo.gov or 573-751-7496.

B. If you do not file electronically, a hard copy of the report may be mailed to the following addresses:

U.S. Mail Delivery:

Missouri Public Service Commission
Attention: Data Center
P.O. Box 360
Jefferson City, MO 65102-0360

Package Delivery:

Missouri Public Service Commission
Attention: Data Center
200 Madison Street, Suite 100
Jefferson City, MO 65101

Please do not submit a hard copy of the annual report if you e-file the report.

5. EFIS Submission of the Annual Report

A. To access EFIS:

(1) Navigate to the PSC website at www.psc.mo.gov.
(2) Click the **EFIS icon** near the center of the page.
(3) Scroll down to the '**Main Menu Section of EFIS**' heading.
(4) Click the 'Access **EFIS**' link. This will open to the EFIS welcome screen.
(5) Click the **'Logon'** button on the left-hand side of the screen.
(6) Enter your **User ID and Password** (passwords are case sensitive).
(7) Click the **'Logon'** button in the middle of the screen.

B. For step by step e-filing instructions, click the **'HELP'** button on the left side of the screen, and refer to the **'Submitting Annual Reports'** Help topic**.**

C. If you are asked to provide additional information or need to file amended information, please submit the information as a **'Non-Case Related Supplemental Submission'** in EFIS using the tracking number from your original annual report submission. Instructions can be found under the **'HELP'** button on the left side of any EFIS screen. Refer to the **'Submitting Supplemental Annual Report or Supplemental Extensions'** Help topic.

6. Requests for Extension

A. There are two types of extension requests; 30 days or less, or Greater than 30 days. If you will not be able to file your annual report by April 15th, you must request an extension on or before April 15th.

(1) Annual Report Extension Requests 30 days or less must be on company letterhead and signed by an officer of the Company or on the form provided on the PSC's website at: www.psc.mo.gov/forms. The reason for the request must be provided. A contact e-mail address is required for approval or rejection of the request. These requests are reviewed within

5-7 business days. With this type of request, you may assume the request has been approved until May 15th, unless contacted and told differently. To submit the request for extension into EFIS, detailed instructions are provided under the EFIS **'HELP'** button. Refer to the **'Submitting an Annual Report Extension Request'** topic.

(2) Annual Report Extension Requests greater than 30 days must be filed prior to April 15th as a legal pleading. If your company is a corporation or partnership, the pleading must be filed by an attorney licensed to practice in Missouri. If the utility is individually owned, the owner may file the pleading. The pleading must state the reason for the extension and certify that a copy of the written request was sent to all parties of record in pending cases where the Company's activities are the primary focus of the proceeding (i.e., where the Company is identified as a moving party in the case caption.) The filing should be submitted in pleading form and comply with the filing requirements of Chapter 2 of 20 CSR 4240.
If
e-filing, please submit the request as a **'New Case Submission'**. Please refer to the EFIS Help topic titled, **'Creating a New Case'**. For the Type of Filing, select **'Motion External'**. For the Type of Case, select **'Variance, Waiver for Extension form Commission Rule'.**

Specific Page Instructions

Cover Page:

Company Name: This shall reflect the **certificated** name of the Company that the Commission approved in a case. The Company name listed on the Cover Page shall include any Commission approved fictitious name or d/b/a name, a/k/a (e.g. ABC Company d/b/a XYC, LLC). *If using the Excel version of the report, when this field is filled in, it will automatically populate the Company name at the top of each page of the report.* ***If using the Adobe version of the report, you will have to manually fill in the Company name on each page.***

Year: Enter the reporting year. *If using the Excel version of the report, when the reporting period year is entered, it will automatically populate to the top of the subsequent pages****. If using the Adobe version of the report, you will have to manually fill in the reporting year on each page.***

Type of Service (set of checkboxes): Indicate whether the Company provides water or sewer service or both.

Type of Filing Options (set of buttons):

1) Select the first button (Public Submission) if this is the Public version of the annual report.
2) Select the second button (Non-Public Submission) only if the annual report contains Confidential information in the report. Please refer to Item 3 above for instructions for submitting Confidential information.

Page 1:

Lines 2–7: Provide parent company name, if applicable, street address and mailing address of the Company, and Company email address. Also provide the names, titles, addresses, phone numbers and e-mail addresses of any person(s) who can be contacted concerning information contained in this report.

Lines 9-14: Both the Missouri Jurisdictional and Total Company Revenues columns must be complete as indicated.

Page 2:

Lines 3-8: Provide Common and/or Preferred Stock for each class and series-column, the total number of shares authorized by charter, the par or stated value per share, the total number of shares issued, and the current book value of stock.

Lines 9-16: 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.

Line 17: Provide the Total Number of Votes held by the names provided in lines 9-16.

Lines-19-24: Provide the title and names of the General Officer(s) of the Company at the end of the current reporting year.

Page 3:

Line 3: Check appropriate box to indicate the type of company.

Line 4: List the certificated name if different than the cover page. If 'Other' is chosen, please explain in the box provided.

Line 5: Provide the state of incorporation and date of incorporation. If incorporated under a specific law, provide reference of such law. If not incorporated, state the type of organization and date organized.

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 amount of $250 or more.

Page 4:

Lines 6 and 13: Provide the dollar amounts of inventory available for use.

Lines 7 and 14: Provide the total amount of utility plant in process of construction but not ready for service or use, at the end of year.

Lines 8 and 15: Provide the original cost of property owned and held for future use.

Lines 9 and 16: Provide the difference between the purchase price of property owned less the depreciated original cost of said plant.

Page 5:

Lines 7 and 12: Provide all deposits with the utility by customers as security for payment of bills.

Lines 8 and 13: Provide all advances by any applicant for construction that is to be refunded either in part or completely.

NOTE: Total Asset from page 4, line 21 must balance with Total Equity and Liabilities from page 5, line 21. A red cell indicates these values are not balanced. However, if using an older version of Excel (prior to 2010), the conditional formatting may not turn the cell red when these values are not balanced.

Page 6:

Provide information regarding employee payroll. Provide names, tittles and salaries of all officers and employees with W-2s. Provide total compensation paid to each employee 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. Contract employees and other parties should be listed on page 7.

Page 7:

Provide information regarding professional services (other than amounts paid to employees with W-2s) the Company utilized during the year. Report all information concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, public relations, contract operators and contract labor, etc. This would include any services provided under written or verbal arrangements.

Page 8:

Provide information regarding Contributions in Aid of Construction ("CIAC") and the Amortization of CIAC. The CIAC account includes donations or contributions in cash, services or property for construction purposes, including connection fees for new service. The Company should maintain records supporting the amounts recorded in CIAC, including the purpose and amount of the donation.

Line 3: Input the amount listed on page 8, Line 16 from last year's annual report.

Line 4: Record new contributions received during the year.

Line 10: If you use the Attached Method as described below for amortization of CIAC purposes record any retirement of plant that was paid for by CIAC. If you use the Distributed Method as described below, nothing will need to be recorded on this line.

Line 18: Indicate the balance at the end of the year on Line 16.

For calculating the amortization of CIAC, please use one of the following two methods. You must choose one of the two following methods. Please click in the drop down box, Line 17, on the right hand side of the page and choose either the Distributed Method or Attached Method. If you do not choose a method, the formulas within the document will not populate correctly.

1) **Distributed Method** – This method does not require any retirement entries on Line 10. This method treats 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 the year CIAC balance divided by the end of the 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 amortizations until the total equals the original donation. For this method, complete lines 18-23.

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 lines 24-25.

Page 9:

Complete all columns for each debt that existed during the reporting year. If debt was paid off during the year, enter "Y" or "N" in column k.

Pages W-1, W-2, W-3 and/or S-1, S-2, S-3:

Provide Water and/or Sewer Operating Revenues, Expenses and Statistics information, (e.g., all billed revenues, expenses, customer numbers at the beginning and the end of the year, and metered gallons sold).

Page W-4:

Provide information regarding quantities of water from each source of supply that entered the system.

Line 3: The drop down box is automatically defaulted to gallons, if your measurements are in cubic feet, please click the drop down box and change from gallons to cubic feet.

Line 4: Enter the name of the well source in the Source of Supply column above columns (b)-(e).

Lines 5-16: Enter the amount of gallons or cubic feet pumped or purchase for each month.

Line 18: Provide the maximum and minimum quantities of water supplied in any one day.

Line 19: Provide the range of pressures in the mains that exist at the highest point of the system.

Lines 20-23: Provide information regarding any resale of water.

Page W-5 and/or S-4:

On page 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). For each account, your company should have a set depreciation rate that was assigned to your company by the PSC. These assignments 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 with someone in the Engineering Analysis Unit.

Column (C) should be carried forward from last year's annual report's End of the Year Plant Balance. 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 costs of the new item. In columns (E), Book Cost of Plant Retired, record the original installed cost of the item which was replaced (removed). 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 (I) should be carried forward from last year's annual report's Reserve Balance at the END of the Year. A comment box is provided on the last page of both W-5 and S-4 for any additional information.

Page W-6:

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

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

Page W-7:

Provide historical and statistical information regarding water meters, meter settings and storage facilities.

Page W-8:

Provide historical information regarding the feet or water mains and number of service connections.

Page S-5:

Provide historical and statistical information regarding sewer treatment facilities, collecting sewers, size and type of pipes, lift stations, and sludge disposal. For line 6, please provide all the hauling and sludge information in the table provided. Line 8 must contain information on any problems over $250 which is listed on page 3 of this report.

Verification Page:

The Verification Page must be completed in full, including notary seals, if or where applicable. This page must accompany all versions of this report including any confidential and public versions. An updated Verification Page is required with any amended or revised submission attesting to the added/revised information.

(1) **State of** and **County of fields** shall be completed with the location where the Notary operates and where this document was notarized.
(2) **Legal Name of Affiant**: Any representative of the Company authorized to attest to the accuracy of the Annual Report.
(3) **Official Title of the Affiant**: Title of the Representative named on the Affiant Name signature line.
(4) **Exact Legal Title** or **Name of the Respondent:** Company Name as certificated/registered with the Commission.
(5) **Signature of Affiant:** Signature of authorized company representative named 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's signature, Notary's Commission Number, and placement of the Notary's stamp or seal, where applicable.

No Notary Verification Page:

If obtaining an in person notarized sworn statement is not possible, please complete this verification page instead of the notarized verification page. The Verification Page must be completed in full. This page must accompany all versions of this report including any confidential and public versions. An updated verification page is required with any amended or revised submission attesting to the added/revised information.

(1) The **State of** and **County of:** Fields shall be filled with the location where the Declarant operates and where this document was completed.
(2) **Legal Name of Affiant**: Any representative of the Company authorized to attest to the accuracy of the Annual Report.
(3) **Official Title of the Affiant**: Title of the Representative named on the Affiant Name signature line.
(4) **Exact Legal Title or Name of the Respondent:** Company Name as certificated/registered with the Commission.
(5) **Signature of Declarant**: Signature of authorized company representative completing the annual report.

Electronic Submission:

When submitting the Annual Report form electronically, complete the Verification Page in full. Electronic signatures are acceptable pursuant to Sections 432.200 through 432.295 RSMo. The original document shall be notarized and kept for your records. On the electronic version, type the electronic signatures (i.e., /s/ John Doe) and the dates that are reflected on the original notarized document.