

SEWER AND/OR WATER UTILITIES  
(Classes A, B and C)

# ANNUAL REPORT

OF

WARREN COUNTY WATER & SEWER, Co.

(Exact legal name of respondent)

If name was changed during year, show also the previous name and date of change

d/b/a Incline Water & Sewer

1248 Mimosa Ct., Foristell, MD 63348

(Address of principal business office at end of year)

TO THE

## PUBLIC SERVICE COMMISSION

OF THE

## STATE OF MISSOURI

FOR THE

Year Ended December 31, 1998

Name, title, address and telephone number (including area code), of the person to be contacted concerning this report:

Gary L. Smith, Pres., 1248 Mimosa Ct.

Foristell, MD 63348 - (314) 463 1441

Exhibit No. 4  
Case No(s) WM-2004-0122  
Date 11-12-03 Rptr KF

GENERAL INFORMATION

1. Name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and the address of office where any other corporate books of account are kept, if different from that at which the general corporate books are kept.

Gary L. Smith, President

1248 Mimosa Ct., Fortistell MD 63348

2. Name of state under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and date organized.

Missouri 6-11-92

3. State the classes of utility and other services furnished by respondent during the year in each state in which the respondent operated.

Water + Sewer Service

4. State below each class of security of the respondent which is registered on a national securities exchange or so is to become registered upon notice of issuance. Give (a) exact title of each class of securities, (b) amount of issued securities registered, (c) amount of unissued securities to become registered upon notice of issuance, and (d) name of each exchange upon which registered or to become registered. Explain briefly, if the amounts of issued securities differ from the amounts shown by the respondent's balance sheet:

| (a)         | (b) | (c) | (d) |
|-------------|-----|-----|-----|
| <u>None</u> |     |     |     |
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5. State below the name and address of the respondent's independent certified accountant or independent licensed public accountants and date such accountant was engaged. If one of the above accountants has been engaged as the principal accountant to audit the respondent's financial statements who was not the principal accountant for the respondent's prior filed certified financial statements, state the date when such independent accountant was initially engaged.

None

OFFICERS

1. Report below the name, title, office address, and salary for the year of each general officer of the respondent. Report the information also for each other employee whose annual salary is \$25,000 or more.

2. If any officer or other employee reported in this schedule received remuneration from respondent, directly or indirectly, other than the salary reported in column (d), such as commissions, bonuses, shares in profits, moneys paid, set aside or accrued pursuant to any pension, retirement, savings or similar plan (exclusive of plans qualified under Section 401 of the Internal Revenue Code of 1954) including premiums paid for retirement annuities, or life insurance where the respondent is not the beneficiary, or any other advantageous arrangement which constitutes a form of compensation, give the essentials of the plan not previously reported, the basis of determining the ultimate benefits receivable, and the payments or provisions made during the year with respect to each person reported herein. If the word "none" correctly states the facts with respect to the matters referred to in this instruction, so state:

None

3. State the annual benefits estimated to be payable to each of the three highest paid officers named herein in the event of retirement at normal retirement date pursuant to any pension or retirement plan:

None

4. Describe all transactions since the beginning of the year in which any person who was an officer of the respondent at any time during the year received remuneration, directly or indirectly, from the respondent in the form of securities, options, warrants, rights or other property, or through the exercise or disposition thereof. If the response "none" correctly states the facts with respect to the matters referred to in this instruction, so state:

None

5. State briefly any arrangement under which any officer is insured or indemnified against liability which he may incur in his capacity as an officer. If there are no such arrangements, so state:

None

6. If a change was made during the year in the incumbent of any position, show name and address and total remuneration of the previous incumbent and date change in incumbency was made:

None

7. Utilities which are not required to file copies of this report with the Securities and Exchange Commission may omit the data called for by instructions 2, 3, 4, and 5. Omission of responses to such instructions for this reason should be stated:

|    | Title<br>(a) | Name of Officer<br>(b) | Principal<br>Business Address<br>(City and State)<br>(c) | Salary<br>for Year<br>(d) |
|----|--------------|------------------------|--|---------------------------|
| 1  | President    | Gary L. Smith          | 1248 Mimosa Ct<br>Furrstell MD<br>63348                  | 24,000.00                 |
| 2  |              |                        |  |                           |
| 3  |              |                        |  |                           |
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DIRECTORS

- Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.
- If any of the instructions 2, 3, 4, or 5 of the schedule, Officers, is applicable with respect to any director who is not an officer, furnish responses concerning the matters referred to in those instructions. If the matters referred to in those instructions are not applicable, or if the reporting of this information is not required by reason of Instruction 7 of Officers, Page F-2, so state \_\_\_\_\_
- Members of the Executive Committee should be designated by an asterisk and the Chairman of the Executive Committee by a double asterisk.

|    | Name of Director<br>(a) | Principal<br>Business Address<br>(b)  | Term<br>Began<br>(c) | Term<br>Expires<br>(d) | Directors'<br>Meetings<br>Attended<br>During<br>Year<br>(e) | Fees<br>During<br>Year<br>(f) |
|----|-------------------------|---------------------------------------|----------------------|------------------------|---|-------------------------------|
| 1  | Gary L. Smith           | 1248 MIRAOSA CT<br>Frisco TX<br>75034 | 1992                 | —                      | All   | -0-                           |
| 2  |                         |                                       |                      |                        |   |                               |
| 3  |                         |                                       |                      |                        |   |                               |
| 4  |                         |                                       |                      |                        |   |                               |
| 5  | A. Lynn Smith           | Same                                  | 1993                 | —                      | All   | -0-                           |
| 6  |                         |                                       |                      |                        |   |                               |
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CORPORATE CONTROL OVER RESPONDENT

1. Did any corporation or corporations hold control over the respondent at the close of the year? NO

If control was so held, state:

(a) The form of control, whether sole or joint: \_\_\_\_\_

(b) The name of the controlling corporation or corporations: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

(c) The manner in which control was established: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

(d) The extent of control: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

(e) Whether control was direct or indirect: \_\_\_\_\_

\_\_\_\_\_

(f) The name or names of the intermediary or intermediaries through which control, if indirect, was established (see Note): \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

2. Did any individual, association, or corporation hold control, as trustee, over the respondent at the close of the year? NO

If control was so held, state: \_\_\_\_\_

(a) The name of the trustee: \_\_\_\_\_

\_\_\_\_\_

(b) The name of the beneficiary or beneficiaries for whom the trust was maintained: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

(c) The purpose of the trust: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Note: In cases where control of the respondent is in a holding company, a statement should be submitted showing the intermediate chain of ownership or control to the main parent company.

INTERCORPORATE TRANSACTIONS

If, during the year, any account was charged with an amount which was paid or credited to an affiliated company, the account or accounts affected, the respective amounts involved, and the name of the affiliated company should be given as indicated.

|    | Account     | Amount | Paid or Credited to |
|----|-------------|--------|---------------------|
| 1  |             |        |                     |
| 2  | <i>None</i> |        |                     |
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Full explanation of the foregoing amounts, as to nature, such as engineering services, management fees, materials and supplies furnished, interest, finance charges, etc., and also the reason for handling the transaction in the manner indicated should be given for each item.

|    | Explanation |
|----|-------------|
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SECURITY HOLDERS AND VOTING POWERS

1. (A) Give the names and address of the ten security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such ten security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of ten security holders.

(B) Give also the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of ten largest security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars concerning the voting rights of such security. State whether voting rights are actual or contingent and if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly.

4. Furnish particulars concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

5. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:

12/31/98 year end

6. State the total number of votes cast on the latest general meeting prior to the end of the year for election of directors of the respondent and number of such votes cast by proxy:

Total 100

By Proxy \_\_\_\_\_

7. Give the date and place of such meeting:

6-1-98

|    | Name and Address of Security Holder<br>(a) | VOTING SECURITIES           |                        |                           |              |
|----|--|-----------------------------|------------------------|---------------------------|--------------|
|    |  | Number of votes as of _____ |                        |                           |              |
|    |  | Total<br>Votes<br>(b)       | Common<br>Stock<br>(c) | Preferred<br>Stock<br>(d) | Other<br>(e) |
| 1  | Gary L. Smith + H                          | 100                         | 100                    | —                         | —            |
| 2  | A. Lynn Smith                              |                             |                        |                           |              |
| 3  |  |                             |                        |                           |              |
| 4  | 1248 Wimmer                                |                             |                        |                           |              |
| 5  | Furishan MD                                |                             |                        |                           |              |
| 6  | 63348                                      |                             |                        |                           |              |
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CORPORATIONS CONTROLLED BY RESPONDENT

1. Show the names of all corporations, business trusts, and similar organizations controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars in an attached memorandum.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.

|    | Name of Company Controlled<br>(a) | Kind of Business<br>(b) | % Voting Stock Owned<br>(c) | Character of Control   |                      |                           |                                       |
|----|-----------------------------------|-------------------------|-----------------------------|------------------------|----------------------|---------------------------|---------------------------------------|
|    |                                   |                         |                             | Form of Control<br>(d) | Sole or Joint<br>(e) | Direct or Indirect<br>(f) | Other parties to Joint Control<br>(g) |
| 1  | <i>None</i>                       |                         |                             |                        |                      |                           |                                       |
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IMPORTANT CHANGES DURING THE YEAR

Hereunder give particulars concerning the matters indicated below. Make the statements explicit and precise and number them in accordance with the inquiries. Each inquiry should be answered. If "none" or "not applicable" states the fact, that response should be made. If information which answers an inquiry is given elsewhere in the report, reference to the schedule in which it appears will be sufficient.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration state that fact.

2. Acquisition of ownership in other companies; reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.

3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any, was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.

4. Important leaseholds that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and

date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.

6. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

8. State the estimated annual effect and nature of any important wage scale changes during the year.

9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

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COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

| Acct. No. (a)                         | (b)   | Schedule Page Number (c) | Balance Beginning of Year (d) | Balance End of Year (e) | Increase or (Decrease) (f) |
|---------------------------------------|---|--------------------------|-------------------------------|-------------------------|----------------------------|
| <b>Utility Plant</b>                  |   |                          |                               |                         |                            |
| 101-107                               | Utility Plant   | F-16                     |                               |                         |                            |
| 108-113                               | Less: Accumulated Provisions for Depreciation and Amortization                        | F-16                     |                               |                         |                            |
|                                       | Net Utility Plant   |                          | \$ 0                          | \$                      | \$                         |
| 114-115                               | Utility Plant Acquisition Adjustments (Net)   | F-18                     |                               |                         |                            |
| 116                                   | Other Utility Plant Adjustments   | --                       |                               |                         |                            |
|                                       | Total Net Utility Plant   | --                       | \$                            | \$                      | \$                         |
| <b>Other Property and Investments</b> |   |                          |                               |                         |                            |
| 121                                   | Nonutility Property   | F-18                     |                               |                         |                            |
| 122                                   | Less: Accumulated Provisions for Depreciation and Amortization of Nonutility Property | F-18                     |                               |                         |                            |
|                                       | Net Nonutility Property   | --                       | \$                            | \$                      | \$                         |
| 123                                   | Investment in Associated Companies  | F-19                     |                               |                         |                            |
| 124                                   | Other Investments   | F-19                     |                               |                         |                            |
| 125-128                               | Special Funds   | F-19                     |                               |                         |                            |
|                                       | Total Other Property & Investments  | --                       | \$                            | \$                      | \$                         |
| <b>Current and Accrued Assets</b>     |   |                          |                               |                         |                            |
| 131                                   | Cash  | --                       | \$ 7,578.82                   | \$ (-1574.67)           | \$ (-9000.00)              |
| 132-134                               | Special Deposits  | --                       |                               |                         |                            |
| 135                                   | Working Funds   | --                       |                               |                         |                            |
| 136                                   | Temporary Cash Investments  | --                       |                               |                         |                            |
| 141-144                               | Notes and Accounts Receivable, Less Accumulated Provisions for Uncollectible Accounts | F-20                     |                               |                         |                            |
| 145-146                               | Receivable from Associated Companies  | F-20                     |                               |                         |                            |
| 151-157                               | Materials and Supplies  | F-21                     |                               |                         |                            |
| 163                                   | Stores Expense  | F-21                     |                               |                         |                            |
| 166                                   | Prepayments   | F-21                     |                               |                         |                            |
| 171                                   | Interest and Dividends Receivable   | --                       |                               |                         |                            |
| 172                                   | Rents Receivable  | --                       |                               |                         |                            |
| 173                                   | Accrued Utility Revenues  | --                       |                               |                         |                            |
| 184                                   | Miscellaneous Current and Accrued Assets  | --                       |                               |                         |                            |
|                                       | Total Current and Accrued Assets  | --                       | \$ 7578.82                    | \$ (-1574.67)           | \$ (-9000.00)              |
| <b>Deferred Debits</b>                |   |                          |                               |                         |                            |
| 181                                   | Unamortized Debt Discount and Expense   | F-21                     |                               |                         |                            |
| 182                                   | Extraordinary Property Losses   | F-21                     |                               |                         |                            |
| 183                                   | Preliminary Survey and Investigation Charges  | --                       |                               |                         |                            |
| 184                                   | Clearing Accounts   | F-22                     |                               |                         |                            |
| 185                                   | Temporary Facilities  | --                       |                               |                         |                            |
| 186                                   | Miscellaneous Deferred Debits   | F-21                     |                               |                         |                            |
| 187                                   | Research and Development Expenditures   | --                       |                               |                         |                            |
|                                       | Total Deferred Debits   | --                       | \$                            | \$                      | \$                         |
|                                       | Total Assets and Other Debits   | --                       | \$                            | \$                      | \$                         |

COMPARATIVE BALANCE SHEET - LIABILITIES AND OTHER CREDITS

| Acct. No. (a)                          | (b)   | Schedule Page Number (c) | Balance Beginning of Year (d) | Balance End of Year (e) | Increase or (Decrease) (f) |
|--|---|--------------------------|-------------------------------|-------------------------|----------------------------|
| <b>Equity Capital</b>                  |   |                          |                               |                         |                            |
| 1 201                                  | Common Stock Issued                           | F-24                     | \$ 1.00                       | \$ 1.00                 | \$ -0-                     |
| 2 204                                  | Preferred Stock Issued                        | F-24                     |                               |                         |                            |
| 3 202, 205                             | Capital Stock Subscribed                      | F-24                     |                               |                         |                            |
| 4 203, 206                             | Stock Liability for Conversion                | F-24                     |                               |                         |                            |
| 5 207                                  | Premium on Capital Stock                      | F-25                     |                               |                         |                            |
| 6 208-211                              | Other Paid In Capital                         | F-25                     |                               |                         |                            |
| 7 212                                  | Installments Received on Capital Stock        | F-24                     |                               |                         |                            |
| 8 213                                  | Discount on Capital Stock                     | -                        |                               |                         |                            |
| 9 214                                  | Capital Stock Expense                         | F-24                     |                               |                         |                            |
| 10 215, 216                            | Retained Earnings                             | F-25                     |                               |                         |                            |
| 11 217                                 | Reacquired Capital Stock                      | F-24                     |                               |                         |                            |
| 12                                     | <b>Total Equity Capital</b>                   | -                        | \$ 1.00                       | \$ 1.00                 | \$ -0-                     |
| <b>Long Term Debt</b>                  |   |                          |                               |                         |                            |
| 14 221-222                             | Bonds (Less \$ _____ Reacquired)              | F-26                     |                               |                         |                            |
| 15 223                                 | Advances from Associated Companies            | F-26                     |                               |                         |                            |
| 16 224                                 | Other Long-Term Debt                          | F-26                     | \$ <u>W/M</u>                 | \$                      | \$                         |
| 17                                     | <b>Total Long-Term Debt</b>                   | -                        |                               |                         |                            |
| <b>Current and Accrued Liabilities</b> |   |                          |                               |                         |                            |
| 18 231                                 | Notes Payable                                 | F-25                     |                               |                         |                            |
| 19 232                                 | Accounts Payable                              | -                        |                               |                         |                            |
| 20 233, 234                            | Payables to Associated Companies              | F-27                     |                               |                         |                            |
| 21 235                                 | Customer Deposits                             | -                        |                               |                         |                            |
| 22 236                                 | Taxes Accrued                                 | F-28                     | \$ <u>W/M</u>                 |                         |                            |
| 23 237                                 | Interest Accrued                              | F-27                     |                               |                         |                            |
| 24 238                                 | Dividends Declared                            | -                        |                               |                         |                            |
| 25 239                                 | Matured Long-Term Debt                        | -                        |                               |                         |                            |
| 26 240                                 | Matured Interest                              | -                        |                               |                         |                            |
| 27 241                                 | Tax Collections Payable                       | -                        |                               |                         |                            |
| 28 242                                 | Miscellaneous Current and Accrued Liabilities | F-27                     |                               |                         |                            |
| 29                                     | <b>Total Current and Accrued Liabilities</b>  | -                        | \$                            | \$                      | \$                         |
| <b>Deferred Credits</b>                |   |                          |                               |                         |                            |
| 31 251                                 | Unamortized Premium on Debt                   | F-21                     |                               |                         |                            |
| 32 252                                 | Advances for Construction                     | F-30                     |                               |                         |                            |
| 33 253                                 | Other Deferred Credits                        | -                        |                               |                         |                            |
| 34 255                                 | Accumulated Deferred Investment Tax Credits   | F-33                     |                               |                         |                            |
| 35                                     | <b>Total Deferred Credits</b>                 | -                        | \$                            | \$                      | \$                         |
| 36 281-283                             | Accumulated Deferred Income Taxes             | F-34-37                  |                               |                         |                            |
| 37                                     | <b>Total Deferred Credits</b>                 | -                        | \$                            | \$                      | \$                         |
| 38 261-265                             | Operating Reserves                            | F-38                     | \$                            | \$                      | \$                         |
| 39 271                                 | Contributions in Aid of Construction          | F-38                     |                               |                         |                            |
| 40                                     | <b>Total Liabilities and Other Credits</b>    | -                        | \$                            | \$                      | \$                         |

Notes to Balance Sheet

- 1. The space below is provided for important notes regarding the balance sheet or any account thereof.
- 2. Furnish particulars as to any significant contingent assets or liabilities existing at end of year, including brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also, a brief explanation of any dividends in arrears on cumulative preferred stock.
- 3. For Account 116, Utility Plant Adjustments, explain the origin

- of such amounts, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
- 4. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
- 5. If the notes to the balance sheet relating to the respondent company appearing in the Annual Report to the Stockholders are applicable in every respect and furnish the data required by Instructions 2, 3, and 4 above, such notes may be attached hereto.

None

W C W + S. Co

STATEMENT OF INCOME FOR THE YEAR

| Account                          | Account (b)   | Sch. Page Number | Total            |                         | Water Current Year (e) |
|----------------------------------|---|------------------|------------------|-------------------------|------------------------|
|                                  |   |                  | Current Year (c) | Increase (Decrease) (d) |                        |
| <u>Utility Operating Income</u>  |   |                  |                  |                         |                        |
| 500                              | Operating Revenue   | S-1/W-1          | \$ 103,722       |                         |                        |
| 501                              | Operation Expenses  | S-2,3/<br>W-2,3  | \$ 129,499       |                         |                        |
| 502                              | Maintenance Expenses  | S-2,3/<br>W-2,3  |                  |                         |                        |
| 503                              | Depreciation Expense  | S-4,5/<br>W-6,7  |                  |                         |                        |
| 504-505                          | Amortization of Utility Plant   |                  |                  |                         |                        |
| 506                              | Amortization of Utility Plant Acquisition Adjustment                        | F-18             |                  |                         |                        |
| 507                              | Amortization of Property Losses   |                  |                  |                         |                        |
| 508.1                            | Taxes Other Than Income Taxes - Utility Operating Income                    | F-31             |                  |                         |                        |
| 509.1                            | Income Taxes, Utility Operating Income                                      | F-31             |                  |                         |                        |
| 510.1                            | Provision for Deferred Income Taxes - Utility Operating Income              | F-34-37          |                  |                         |                        |
| 511.1                            | Provision for Deferred Income - Credit Utility Operating Income             | F-34-37          |                  |                         |                        |
| 512.1                            | Investment Tax Credits - Utility Operation, Deferred to Future Period       | F-33             |                  |                         |                        |
| 512.2                            | Investment Tax Credits - Utility Operations Restored to Operating Income    | F-33             |                  |                         |                        |
|                                  | Total Utility Operating Expenses  |                  |                  |                         |                        |
|                                  | Net Utility Operating Income  |                  |                  |                         |                        |
| 513                              | Income from Utility Plant Leased to Others                                  | F-39             |                  |                         |                        |
| 514                              | Gains (Losses) from Disposition of Utility Property                         | F-41             |                  |                         |                        |
|                                  | Total Net Utility Operating Income  |                  |                  |                         |                        |
| <u>Other Income</u>              |   |                  |                  |                         |                        |
| 515-518                          | Nonutility Operating Income   | F-39,60          |                  |                         |                        |
| 519                              | Interest and Dividend Income  | F-60             |                  |                         |                        |
| 520                              | Allowance for Funds Used During Construction                                | F-42             |                  |                         |                        |
| 521                              | Miscellaneous Nonoperating Income   | F-42             |                  |                         |                        |
| 522                              | Gains (Losses) from Disposition of Property                                 | F-41             |                  |                         |                        |
|                                  | Total Other Income  |                  |                  |                         |                        |
| <u>Other Income Deductions</u>   |   |                  |                  |                         |                        |
| 525                              | Miscellaneous Amortization  | F-42             |                  |                         |                        |
| 526                              | Miscellaneous Income Deduction  | F-42             |                  |                         |                        |
|                                  | Total Other Income Deductions   |                  |                  |                         |                        |
| Taxes Applicable to Other Income |   |                  |                  |                         |                        |
| 508.2                            | Taxes Other than Income Tax   | F-31             |                  |                         |                        |
| 509.2                            | Income Taxes  | F-31             |                  |                         |                        |
| 510.2                            | Provision for Deferred Income Taxes   | F-34,37          |                  |                         |                        |
| 511.2                            | Income Taxes Deferred in Prior Years - Credit                               | F-34,37          |                  |                         |                        |
| 512.3                            | Investment Tax Credits - Utility Operations Restored to Nonoperating Income | F-32,33          |                  |                         |                        |
| 512.4                            | Investment Tax Credits, Nonutility Operations, Net                          | F-32,33          |                  |                         |                        |
|                                  | Total Taxes on Other Income and Deductions                                  |                  |                  |                         |                        |
|                                  | Net Other Income and Deductions   |                  |                  |                         |                        |
| <u>Interest Charges</u>          |   |                  |                  |                         |                        |
| 527                              | Interest on Long-term Debt  | F-42             |                  |                         |                        |
| 528                              | Amortization of Debt Discount and Expense                                   | F-21             |                  |                         |                        |
| 529                              | Amortization of Premium on Debt - Credit                                    | F-21             |                  |                         |                        |
| 530                              | Interest on Debt to Associated Companies                                    | F-42             |                  |                         |                        |
| 531                              | Other Interest Expense  | F-42             |                  |                         |                        |
|                                  | Total Interest Charges  |                  |                  |                         |                        |
|                                  | Income Before Extraordinary Items   |                  |                  |                         |                        |
| <u>Extraordinary Items</u>       |   |                  |                  |                         |                        |
| 533                              | Extraordinary Income  |                  |                  |                         |                        |
| 534                              | Extraordinary Deductions  |                  |                  |                         |                        |
| 509.3                            | Income Taxes, Extraordinary Items   |                  |                  |                         |                        |
|                                  | Extraordinary Items After Taxes   |                  |                  |                         |                        |
|                                  | Net Income  |                  |                  |                         |                        |



STATEMENT OF CHANGES IN FINANCIAL POSITION

| SOURCES OF FUNDS                                      |     | AMOUNT     |
|---|-----|------------|
| (a)   | (b) |            |
| 1 Funds from Operations:                              | \$  |            |
| 2 Net Income  |     |            |
| 3 Principal Non-cash charges (credits) to Income      |     |            |
| 4 Depreciation and Depletion                          |     |            |
| 5 Amortization of                                     |     |            |
| 6 Provision for Deferred or Future Income Taxes (net) |     |            |
| 7 Investment Tax Credit Adjustments                   |     |            |
| 8 Other (Net)   |     |            |
| 9   |     |            |
| 10  |     |            |
| 11  |     |            |
| 12 Total Funds From Operations                        | \$  | 103,722.93 |
| 13 Funds from Outside Sources (new money)             |     |            |
| 14 Long-Term Debt                                     |     |            |
| 15 Preferred Stock                                    |     |            |
| 16 Common Stock                                       |     |            |
| 17 Net Increase in Short-Term Debt                    |     |            |
| 18 Other (Net)  |     |            |
| 19  |     |            |
| 20  | \$  |            |
| 21 Total Funds from Outside Sources                   | \$  |            |
| 22 Sale of Non-Current Assets                         |     |            |
| 23 Other (Net)  |     |            |
| 24  |     |            |
| 25  |     |            |
| 26  | \$  |            |
| 27 Total Sources of Funds                             | \$  | 103,722.93 |

APPLICATION OF FUNDS

|  |    |  |
|--|----|--|
| 28 Construction and Plant Expenditures (include land)        | \$ |  |
| 29 Gross Additions to Utility Plant                          |    |  |
| 30 Gross Additions to Common Utility Plant                   |    |  |
| 31 Gross Additions to Non-Utility Plant                      |    |  |
| 32 Other   | \$ |  |
| 33   | \$ |  |
| 34 Total Applications to Construction and Plant Expenditures |    |  |
| 35 Dividends on Preferred Stock                              |    |  |
| 36 Dividends on Common Stock                                 |    |  |
| 37 Funds for Retirement of Securities and Short-Term Debt:   |    |  |
| 38 Long-Term Debt  |    |  |
| 39 Preferred Stock   |    |  |
| 40 Redemption of Capital Stock                               |    |  |
| 41 Net Decrease in Short-Term Debt                           |    |  |
| 42 Other (Net)   |    |  |
| 43   |    |  |
| 44 Purchase of Other Non-Current Assets                      |    |  |
| 45 Other (Net)   |    |  |
| 46   |    |  |
| 47   |    |  |
| 48   |    |  |
| 49 Total Application of Funds                                |    |  |

**UTILITY PLANT AND ACCUMULATED DEPRECIATION AT END OF YEAR**  
 Report Plant in Service and Depreciation after Allocation of Common Plant and Reserve to Utility Departments

| Plant Accounts<br>(a)   | Total<br>(b) | Water<br>(c) | Sewer<br>(d) | (e) | (f) | (g) |
|---|--------------|--------------|--------------|-----|-----|-----|
| 1 Utility plant in service (101)  |              |              |              |     |     |     |
| 2 Completed construction not classified (102)                           |              |              |              |     |     |     |
| 3 Utility Plant in Process of reclassification (103)                    |              |              |              |     |     |     |
| 4 Utility plant leased to others (104)                                  |              |              |              |     |     |     |
| 5 Property held for future use (105)                                    |              |              |              |     |     |     |
| 6 Utility plant purchased or sold (106)                                 |              |              |              |     |     |     |
| 7 Construction work in progress (107)                                   |              |              |              |     |     |     |
| 8 Utility plant acquisition adjustment (114)                            |              |              |              |     |     |     |
| 9   |              |              |              |     |     |     |
| 10  |              |              |              |     |     |     |
| 11  |              |              |              |     |     |     |
| 12  |              |              |              |     |     |     |
| 13  |              |              |              |     |     |     |
| 14 Total above accounts   |              |              |              |     |     |     |
| 15 Accumulated provision for depreciation                               |              |              |              |     |     |     |
| 16 Utility plant in service (108)                                       |              |              |              |     |     |     |
| 17 Utility plant leased to others (109)                                 |              |              |              |     |     |     |
| 18 Property held for future use (110)                                   |              |              |              |     |     |     |
| 19 Accumulated provision for amortization (111-113)                     |              |              |              |     |     |     |
| 20 Accumulated prov. for amort. of Utility Plant Acquisition Adj. (115) |              |              |              |     |     |     |
| 21  |              |              |              |     |     |     |
| 22  |              |              |              |     |     |     |
| 23 Total accumulated provision for depreciation & amortization          |              |              |              |     |     |     |
| 24 Total utility plant less depreciation and amortization               |              |              |              |     |     |     |

**UTILITY PLANT LEASED TO OTHERS (AT END OF YEAR - ACCT. 104)**

| Name of Lessee<br>(a) | Description of Property Leased<br>(b) | Expiration Date<br>Of Lease<br>(c) | Plant Balance<br>At End of Year<br>(d) | Accum. Deprec.<br>And Amort.<br>(e) |
|-----------------------|---------------------------------------|------------------------------------|--|-------------------------------------|
| 25                    | <i>None</i>                           |                                    |  |                                     |
| 26                    |                                       |                                    |  |                                     |
| 27                    |                                       |                                    |  |                                     |
| 28                    |                                       |                                    |  |                                     |
| 29                    |                                       |                                    |  |                                     |
| 30                    |                                       |                                    |  |                                     |
| 31                    |                                       |                                    |  |                                     |

F-16  
 Report of  
*W G W F S Co.*  
 For Year Ended December 31, *98*



**UTILITY PLANT HELD FOR FUTURE USE (ACCT. 105)**

Report below the information called for concerning utility plant held for future use, show separate subtotals for each utility service. If no definite plan exists for the use of the property in utility service, then report the investment in Acct. 121, Non-Utility Property.

|    | Description and Location of Property<br>(a)                      | Date Originally Acquired<br>(b) | Year Expected To be used in Utility Service<br>(c) | Book Cost End of Year<br>(d) |
|----|--|---------------------------------|--|------------------------------|
| 1  |  |                                 |  |                              |
| 2  |  |                                 |  |                              |
| 3  |  |                                 |  |                              |
| 4  |  |                                 |  |                              |
| 5  |  |                                 |  |                              |
| 6  |  |                                 |  |                              |
| 7  |  |                                 |  |                              |
| 8  |  |                                 |  |                              |
| 9  |  |                                 |  |                              |
| 10 |  |                                 |  |                              |
| 11 |  |                                 |  |                              |
| 12 |  |                                 |  |                              |
| 13 |  |                                 |  |                              |
| 14 |  |                                 |  |                              |
| 15 |  |                                 |  |                              |
| 16 |  |                                 |  |                              |
| 17 |  |                                 |  |                              |
| 18 |  |                                 |  |                              |
| 19 | Total  |                                 |  |                              |
| 20 | Less Accumulated Provision for Depreciation & Amortization (113) |                                 |  |                              |
| 21 | Net Utility Plant Held for Future Use                            |                                 |  |                              |
| 22 |  |                                 |  |                              |

*None*

**CONSTRUCTION WORK IN PROGRESS (ACCT. 107)**

Report each project under construction, the complete cost of which is estimated to exceed \$100,000. Group by utility departments all projects for less than \$250,000

|    | Description of Project<br>(a) | Balance End of Year Acct. 107<br>(b) | Estimated Cost Of Project<br>(c) |
|----|-------------------------------|--------------------------------------|----------------------------------|
| 23 |                               |                                      |                                  |
| 24 |                               |                                      |                                  |
| 25 |                               |                                      |                                  |
| 26 |                               |                                      |                                  |
| 27 |                               |                                      |                                  |
| 28 |                               |                                      |                                  |
| 29 |                               |                                      |                                  |
| 30 |                               |                                      |                                  |
| 31 |                               |                                      |                                  |
| 32 |                               |                                      |                                  |
| 33 |                               |                                      |                                  |
| 34 |                               |                                      |                                  |
| 35 |                               |                                      |                                  |
| 36 |                               |                                      |                                  |
| 37 |                               |                                      |                                  |
| 38 |                               |                                      |                                  |
| 39 |                               |                                      |                                  |
| 40 |                               |                                      |                                  |
| 41 |                               |                                      |                                  |
| 42 |                               |                                      |                                  |
| 43 |                               |                                      |                                  |
| 44 |                               |                                      |                                  |



INVESTMENTS AND FUNDS (ACCTS. 123 - 128 INCL.)

1. Report with separate subheadings for each account, the securities owned by the utility; include date of issue and date of maturity in description of any debt securities owned. Designate any securities pledged and explain purpose of pledge in footnote. Minor investments in Account 124 may be grouped by classes.
2. Report separately each fund account showing nature of assets included therein and list any securities included in fund accounts.

|    | Name of issuing company and description of security (a) | Interest or Dividend Rate (b) | Par Value Per Share (c) | No. of Shares or Principal Amount (d) | Book Cost at End of Year (e) |
|----|---|-------------------------------|-------------------------|---------------------------------------|------------------------------|
| 1  |   |                               |                         |                                       |                              |
| 2  |   |                               |                         |                                       |                              |
| 3  |   |                               |                         |                                       |                              |
| 4  |   |                               |                         |                                       |                              |
| 5  |   |                               |                         |                                       |                              |
| 6  |   |                               |                         |                                       |                              |
| 7  |   |                               |                         |                                       |                              |
| 8  |   |                               |                         |                                       |                              |
| 9  |   |                               |                         |                                       |                              |
| 10 |   |                               |                         |                                       |                              |
| 11 |   |                               |                         |                                       |                              |
| 12 |   |                               |                         |                                       |                              |
| 13 |   |                               |                         |                                       |                              |
| 14 |   |                               |                         |                                       |                              |
| 15 |   |                               |                         |                                       |                              |
| 16 |   |                               |                         |                                       |                              |
| 17 |   |                               |                         |                                       |                              |
| 18 |   |                               |                         |                                       |                              |
| 19 |   |                               |                         |                                       |                              |
| 20 |   |                               |                         |                                       |                              |
| 21 |   |                               |                         |                                       |                              |
| 22 |   |                               |                         |                                       |                              |
| 23 |   |                               |                         |                                       |                              |
| 24 |   |                               |                         |                                       |                              |
| 25 |   |                               |                         |                                       |                              |
| 26 |   |                               |                         |                                       |                              |
| 27 |   |                               |                         |                                       |                              |
| 28 |   |                               |                         |                                       |                              |
| 29 |   |                               |                         |                                       |                              |
| 30 |   |                               |                         |                                       |                              |
| 31 |   |                               |                         |                                       |                              |
| 32 |   |                               |                         |                                       |                              |
| 33 |   |                               |                         |                                       |                              |
| 34 |   |                               |                         |                                       |                              |
| 35 |   |                               |                         |                                       |                              |
| 36 |   |                               |                         |                                       |                              |
| 37 |   |                               |                         |                                       |                              |
| 38 |   |                               |                         |                                       |                              |
| 39 |   |                               |                         |                                       |                              |
| 40 |   |                               |                         |                                       |                              |
| 41 |   |                               |                         |                                       |                              |
| 42 |   |                               |                         |                                       |                              |
| 43 |   |                               |                         |                                       |                              |
| 44 |   |                               |                         |                                       |                              |
| 45 |   |                               |                         |                                       |                              |
| 46 |   |                               |                         |                                       |                              |
| 47 |   |                               |                         |                                       |                              |
| 48 |   |                               |                         |                                       |                              |
| 49 |   |                               |                         |                                       |                              |
| 50 |   |                               |                         |                                       |                              |
| 51 |   |                               |                         |                                       |                              |
| 52 |   |                               |                         |                                       |                              |
| 53 |   |                               |                         |                                       |                              |
| 54 |   |                               |                         |                                       |                              |
| 55 |   |                               |                         |                                       |                              |

*None*

NOTES AND ACCOUNTS RECEIVABLE

Report hereunder notes and accounts receivable included in Accounts 141, 142, 143, 145, 146

| Particulars (a)  | Accounts Receivable (b) | Notes Receivable (c) |
|--|-------------------------|----------------------|
| Customer accounts receivable (142) . . . . .   |                         |                      |
| Water . . . . .  | 60000                   |                      |
| Sewer . . . . .  | 5297                    |                      |
| Merchandising, jobbing and contract work . . . . .   |                         | N/A                  |
| Total customer accounts receivable . . . . .   | 11,297.00               |                      |
| List below items included in Accounts 141, 143, 145 and 146, showing totals for each account and any interest rates. |                         |                      |
|  |                         |                      |
|  |                         |                      |
|  |                         |                      |
|  |                         |                      |
|  |                         |                      |
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|  |                         |                      |
|  |                         |                      |
|  |                         |                      |
|  |                         |                      |

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (ACCT. 144)

| Particulars (a)   | Amount (b) |
|---|------------|
| 0 Balance first of year . . . . .                         | - 0 -      |
| 1 Add: Provision for uncollectibles during year . . . . . |            |
| 2     Collection of accounts previously written off:      |            |
| 3         Sewer . . . . .                                 |            |
| 4         Water . . . . .                                 |            |
| 5         Other . . . . .                                 |            |
| 6   |            |
| 7   |            |
| 8             Total . . . . .                             | - 0 -      |
| 9 Deduct accounts written off during year:                |            |
| 10         Sewer . . . . .                                |            |
| 11         Water . . . . .                                |            |
| 12         Other . . . . .                                |            |
| 13  |            |
| 14  |            |
| 15             Total accounts written off . . . . .       |            |
| 16  |            |
| 17 Balance end of year . . . . .                          |            |
| 18  |            |

MATERIALS AND SUPPLIES (ACCTS. 151-157, 163)

|    | Particulars<br>(a)                                 | Balance End of Year<br>(b) |
|----|--|----------------------------|
| 1  | Fuel Stock (151) .....                             |                            |
| 2  | Fuel Stock Expense (152) .....                     |                            |
| 3  | Plant Materials and Operating Supplies (154) ..... | <i>NONE</i>                |
| 4  | Water .....  |                            |
| 5  | Sewer .....  |                            |
| 6  | Other .....  |                            |
| 7  | Total Plant Materials and Operating Supplies ..... |                            |
| 8  | Merchandise (155) .....                            |                            |
| 9  | Other Materials & Supplies (156) .....             |                            |
| 10 | Stores Expense (163) .....                         |                            |
| 11 | Total Materials and Supplies .....                 |                            |

| PREPAYMENTS (ACCT. 166) |                                    |                            |
|-------------------------|------------------------------------|----------------------------|
|                         | Particulars<br>(a)                 | Balance End Of Year<br>(b) |
| 15                      | Prepaid Insurance .....            | <i>NONE</i>                |
| 18                      | Prepaid Rent .....                 |                            |
| 19                      | Other Prepayments (specify): ..... |                            |
| 20                      | .....                              |                            |
| 21                      | .....                              |                            |
| 22                      | .....                              |                            |
| 23                      | .....                              |                            |
| 24                      | Total .....                        |                            |

| UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT   |  |                               |
|---|--|-------------------------------|
| Report Net discount and expense or premium separately for each security issue and indicate totals for Accounts 181 and 251. |  |                               |
| Debt issue to Which Related<br>(a)  | Amount Written<br>Off During Year<br>(b) | Balance End<br>Of Year<br>(c) |
| 28  |  |                               |
| 29  |  |                               |
| 30  |  |                               |
| 31  |  |                               |
| 32  |  |                               |
| 33  |  |                               |
| 34  |  |                               |
| 35  |  |                               |
| 36  |  |                               |
| 37  |  |                               |
| 38  |  |                               |
| 39  |  |                               |
| 40  |  |                               |
| 41  |  |                               |
| 42  |  |                               |

| MISCELLANEOUS DEFERRED DEBITS  |  |                                  |                               |                               |                               |
|--|--|----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Report separately amounts in Accounts 182 and 186 and describe major items included in these accounts. For account 182, show date of letter or order number authorizing amortization period. |  |                                  |                               |                               |                               |
| Name of Account & Description of Item<br>(a)   | Date Of<br>Letter or<br>Order No.<br>(b) | Balance First<br>of Year.<br>(c) | Charges<br>During Year<br>(d) | Credits<br>During Year<br>(e) | Balance<br>End of Year<br>(f) |
| 47   |  |                                  |                               |                               |                               |
| 48   |  |                                  |                               |                               |                               |
| 49   |  |                                  |                               |                               |                               |
| 50   |  |                                  |                               |                               |                               |
| 51   |  |                                  |                               |                               |                               |
| 52   |  |                                  |                               |                               |                               |
| 53   |  |                                  |                               |                               |                               |
| 54   |  |                                  |                               |                               |                               |
| 55   |  |                                  |                               |                               |                               |
| 56   |  |                                  |                               |                               |                               |
| 57   |  |                                  |                               |                               |                               |
| 58   |  |                                  |                               |                               |                               |

CLEARING ACCOUNTS (ACCT. 184)

Show all clearing accounts maintained during the year, even though no balance remains in account at end of year.

|    | Name of Account<br>(a) | Balance End<br>Of Year<br>(b) |
|----|------------------------|-------------------------------|
| 1  | <i>None</i>            | <i>- 0 -</i>                  |
| 2  |                        |                               |
| 3  |                        |                               |
| 4  |                        |                               |
| 5  |                        |                               |
| 6  |                        |                               |
| 7  |                        |                               |
| 8  |                        |                               |
| 9  |                        |                               |
| 10 |                        |                               |
| 11 |                        |                               |
| 12 |                        |                               |
| 13 |                        |                               |
| 14 |                        |                               |
| 15 |                        |                               |
| 16 |                        |                               |
| 17 |                        |                               |
| 18 |                        |                               |
| 19 |                        |                               |
| 20 |                        |                               |
| 21 |                        |                               |
| 22 |                        |                               |
| 23 |                        |                               |
| 24 |                        |                               |
| 25 |                        |                               |
| 26 |                        |                               |
| 27 |                        |                               |
| 28 |                        |                               |
| 29 |                        |                               |
| 30 |                        |                               |
| 31 |                        |                               |
| 32 |                        |                               |
| 33 |                        |                               |
| 34 |                        |                               |
| 35 |                        |                               |
| 36 |                        |                               |
| 37 |                        |                               |
| 38 |                        |                               |
| 39 |                        |                               |
| 40 |                        |                               |
| 41 |                        |                               |
| 42 |                        |                               |
| 43 |                        |                               |
| 44 |                        |                               |
| 45 |                        |                               |
| 46 |                        |                               |
| 47 |                        |                               |
| 48 |                        |                               |
| 49 |                        |                               |
| 50 |                        |                               |
| 51 |                        |                               |
| 52 |                        |                               |
| 53 |                        |                               |
| 54 |                        |                               |

CONSTRUCTION OVERHEADS

Report hereunder the total overheads and the total direct cost of construction for the year classified by utility departments and functional groups of plant accounts under each utility department.

|    | Utility department and functional group of plant<br>(a) | Direct Const. Costs<br>(b) | Construction Overhead |                |
|----|---|----------------------------|-----------------------|----------------|
|    |   |                            | Amount<br>(c)         | Percent<br>(d) |
| 1  |   |                            |                       |                |
| 2  |   |                            |                       |                |
| 3  |   |                            |                       |                |
| 4  |   |                            |                       |                |
| 5  |   |                            |                       |                |
| 6  |   |                            |                       |                |
| 7  |   |                            |                       |                |
| 8  |   |                            |                       |                |
| 9  |   |                            |                       |                |
| 10 |   |                            |                       |                |
| 11 |   |                            |                       |                |
| 12 |   |                            |                       |                |
| 13 | Total   |                            |                       |                |

*None*

Report hereunder the kinds of construction overheads for the year according to the titles used by the utility. Taxes during construction and AFUDC should be shown as separate items.

|    | Class of Overhead<br>(e) | Amount Charged<br>Construction<br>(f) | % of Total<br>Const. in Col. (b)<br>(g) |
|----|--------------------------|---------------------------------------|---|
| 15 |                          |                                       |   |
| 16 |                          |                                       |   |
| 17 |                          |                                       |   |
| 18 |                          |                                       |   |
| 19 |                          |                                       |   |
| 20 |                          |                                       |   |
| 21 |                          |                                       |   |
| 22 |                          |                                       |   |
| 23 |                          |                                       |   |
| 24 |                          |                                       |   |
| 25 |                          |                                       |   |
| 26 |                          |                                       |   |
| 27 |                          |                                       |   |
| 28 |                          |                                       |   |
| 29 | Total                    |                                       |   |

*None*

Report below the interest rate used in the practices of utility in capitalizing interest during construction

|    |  |
|----|--|
| 31 |  |
| 32 |  |
| 33 |  |
| 34 |  |
| 35 |  |
| 36 |  |
| 37 |  |
| 38 |  |
| 39 |  |
| 40 |  |
| 41 |  |
| 42 |  |
| 43 |  |
| 44 |  |
| 45 |  |
| 46 |  |
| 47 |  |
| 48 |  |

*None*

**CAPITAL STOCK ACCOUNTS AT END OF YEAR**

| Class and Series<br>(a) | Shares<br>Authorized<br>By Charter<br>(b) | Par Value<br>Per Share<br>(c) | Call Price<br>End of Year<br>(d) | Accts. 201 and 204<br>Per Balance Sheet |               | Acct. 217<br>Reacquired Stock |               | Acct. 214<br>Capital Stock<br>Expense<br>(i) |
|-------------------------|---|-------------------------------|----------------------------------|---|---------------|-------------------------------|---------------|--|
|                         |   |                               |                                  | Shares<br>(e)                           | Amount<br>(f) | Shares<br>(g)                 | Amount<br>(h) |  |
| 1                       | A   | 3,500                         | #1                               |   |               |                               |               |  |
| 2                       |   |                               |                                  |   |               |                               |               |  |
| 3                       |   |                               |                                  |   |               |                               |               |  |
| 4                       |   |                               |                                  |   |               |                               |               |  |
| 5                       |   |                               |                                  |   |               |                               |               |  |
| 6                       |   |                               |                                  |   |               |                               |               |  |
| 7                       |   |                               |                                  |   |               |                               |               |  |
| 8                       |   |                               |                                  |   |               |                               |               |  |
| 9                       |   |                               |                                  |   |               |                               |               |  |
| 10                      |   |                               |                                  |   |               |                               |               |  |
| 11                      |   |                               |                                  |   |               |                               |               |  |
| 12                      |   |                               |                                  |   |               |                               |               |  |
| 13                      |   |                               |                                  |   |               |                               |               |  |
| 14                      |   |                               |                                  |   |               |                               |               |  |
| 15                      |   |                               |                                  |   |               |                               |               |  |
| 16                      |   |                               |                                  |   |               |                               |               |  |
| 17                      |   |                               |                                  |   |               |                               |               |  |
| 18                      |   |                               |                                  |   |               |                               |               |  |
| 19                      | Total                                     |                               |                                  |   |               |                               |               |  |

**OTHER CAPITAL LIABILITY (Accts. 202, 203, 205, 206, 212)**

Explanation (Specify Account Numbers for each item)  
(a)

Amount, Dec. 31  
(b)

|    |  |  |  |  |  |  |  |  |
|----|--|--|--|--|--|--|--|--|
| 20 |  |  |  |  |  |  |  |  |
| 21 |  |  |  |  |  |  |  |  |
| 22 |  |  |  |  |  |  |  |  |
| 23 |  |  |  |  |  |  |  |  |
| 24 |  |  |  |  |  |  |  |  |
| 25 |  |  |  |  |  |  |  |  |
| 26 |  |  |  |  |  |  |  |  |
| 27 |  |  |  |  |  |  |  |  |
| 28 |  |  |  |  |  |  |  |  |
| 29 |  |  |  |  |  |  |  |  |
| 30 |  |  |  |  |  |  |  |  |
| 31 |  |  |  |  |  |  |  |  |
| 32 |  |  |  |  |  |  |  |  |
| 33 |  |  |  |  |  |  |  |  |
| 34 |  |  |  |  |  |  |  |  |
| 35 |  |  |  |  |  |  |  |  |
| 36 |  |  |  |  |  |  |  |  |

*W.C. W & S Co*

Form 224  
 Report of  
**W.C. W & S Co**  
 For Year Ended December 31, **98**



OTHER PAID-IN CAPITAL (ACCTS. 207-211)

| Particulars<br>(a)   | Balance<br>First of Year<br>(b) | Balance<br>End of Year<br>(c) | Increase or<br>(Decrease)<br>(d) |
|--|---------------------------------|-------------------------------|----------------------------------|
| 1 Premium on Capital Stock (207)                           |                                 |                               |                                  |
| 2 Donations Received from Stockholders (208)               |                                 |                               |                                  |
| 3 Reduction in Par or Stated Value of Capital Stock (209)  |                                 |                               |                                  |
| 4 Gain on Resale or Cancellation of Reacquired Stock (210) |                                 |                               |                                  |
| 5 Miscellaneous Paid-In Capital (211)                      |                                 |                               |                                  |
| 6 Total  |                                 |                               |                                  |
| 7 Explain changes during year hereunder:                   |                                 |                               |                                  |
| 8  |                                 |                               |                                  |
| 9  |                                 |                               |                                  |
| 10   |                                 |                               |                                  |
| 11   |                                 |                               |                                  |
| 12   |                                 |                               |                                  |
| 13   |                                 |                               |                                  |

RETAINED EARNINGS (ACCTS. 215-216)

| Particulars<br>(a)                          | Acct. 215<br>(b) | Acct. 216<br>(c) |
|---|------------------|------------------|
| 14 Balance First of Year                    |                  |                  |
| 15 Changes During Year (explain in detail): |                  |                  |
| 16  |                  |                  |
| 17  |                  |                  |
| 18  |                  |                  |
| 19  |                  |                  |
| 20  |                  |                  |
| 21  |                  |                  |
| 22  |                  |                  |
| 23  |                  |                  |
| 24  |                  |                  |
| 25  |                  |                  |
| 26 Balance End of Year                      |                  |                  |

NOTES PAYABLE (ACCT. 231)

| Name of Payee and Purpose for Which Issued<br>(a) | Date of<br>Note<br>(b) | Date of<br>Maturity<br>(c) | Int.<br>Rate<br>(d) | Balance End<br>of Year<br>(e) |
|---|------------------------|----------------------------|---------------------|-------------------------------|
| 27  |                        |                            |                     |                               |
| 28  |                        |                            |                     |                               |
| 29  |                        |                            |                     |                               |
| 30  |                        |                            |                     |                               |
| 31  |                        |                            |                     |                               |
| 32  |                        |                            |                     |                               |
| 33  |                        |                            |                     |                               |
| 34  |                        |                            |                     |                               |
| 35  |                        |                            |                     |                               |
| 36  |                        |                            |                     |                               |
| 37  |                        |                            |                     |                               |
| 38  |                        |                            |                     |                               |
| 39  |                        |                            |                     |                               |
| 40  |                        |                            |                     |                               |
| 41  |                        |                            |                     |                               |
| 42  |                        |                            |                     |                               |

LONG-TERM DEBT (Accts. 221-224)

Report data called for and show total for each long-term debt account at end of year.

|    | Description of Debt<br>(a) | Nominal Date<br>of Issue<br>(b) | Nominal Date<br>of Maturity<br>(c) | Interest<br>Rate<br>(d) | General<br>Call Price<br>End of Year<br>(e) | Held by Utility            |                                   | Amount<br>Outstanding<br>(h) |
|----|----------------------------|---------------------------------|------------------------------------|-------------------------|---|----------------------------|-----------------------------------|------------------------------|
|    |                            |                                 |                                    |                         |   | Reacquired<br>Bonds<br>(f) | Sinking and<br>Other Funds<br>(g) |                              |
| 1  |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 2  |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 3  |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 4  |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 5  |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 6  |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 7  |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 8  |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 9  |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 10 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 11 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 12 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 13 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 14 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 15 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 16 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 17 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 18 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 19 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 20 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 21 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 22 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 23 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 24 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 25 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 26 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 27 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 28 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 29 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 30 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 31 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 32 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 33 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 34 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 35 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 36 |                            |                                 |                                    |                         |   |                            |                                   |                              |
| 37 |                            |                                 |                                    |                         |   |                            |                                   |                              |

*None*

**PAYABLES TO ASSOCIATED COMPANIES (ACCTS. 233-234)**  
 Include in Column (a) description of any notes payable including date of issue, date of maturity and interest rate

|    | Name of Company<br>(a) | Amounts at End of Year |                         |
|----|------------------------|------------------------|-------------------------|
|    |                        | Notes Payable<br>(b)   | Accounts Payable<br>(c) |
| 1  |                        |                        |                         |
| 2  |                        |                        |                         |
| 3  |                        |                        |                         |
| 4  |                        |                        |                         |
| 5  |                        |                        |                         |
| 6  |                        |                        |                         |
| 7  |                        |                        |                         |
| 8  |                        |                        |                         |
| 9  |                        |                        |                         |
| 10 |                        |                        |                         |
| 11 |                        |                        |                         |
| 12 | Total                  |                        |                         |

*None*

**INTEREST ACCRUED (ACCT. 237)**

|    | Class of Debt<br>(a) | Balance<br>Beginning of<br>Year<br>(b) | Interest<br>Accrued<br>During Year<br>(c) | Interest<br>Expense<br>(d) | Balance, End<br>Of Year<br>(e) |
|----|----------------------|--|---|----------------------------|--------------------------------|
| 14 |                      |  |   |                            |                                |
| 15 |                      |  |   |                            |                                |
| 16 |                      |  |   |                            |                                |
| 17 |                      |  |   |                            |                                |
| 18 |                      |  |   |                            |                                |
| 19 |                      |  |   |                            |                                |
| 20 |                      |  |   |                            |                                |
| 21 |                      |  |   |                            |                                |
| 22 |                      |  |   |                            |                                |
| 23 |                      |  |   |                            |                                |
| 24 |                      |  |   |                            |                                |
| 25 |                      |  |   |                            |                                |
| 26 |                      |  |   |                            |                                |
| 27 |                      |  |   |                            |                                |
| 28 | Total                |  |   |                            |                                |

*None*

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (ACCT. 242)**  
 Minor items may be grouped by classes.

|    | Description<br>(a) | Balance<br>End of Year<br>(b) |
|----|--------------------|-------------------------------|
| 31 |                    |                               |
| 32 |                    |                               |
| 33 |                    |                               |
| 34 |                    |                               |
| 35 |                    |                               |
| 36 |                    |                               |
| 37 |                    |                               |
| 38 |                    |                               |
| 39 |                    |                               |
| 40 |                    |                               |
| 41 |                    |                               |
| 42 |                    |                               |
| 43 | Total              |                               |

*None*

TAXES ACCRUED (ACCT. 236)

1. The balance of accruals for income taxes should be classified by the years to which the tax is applicable.
2. The balance of any accruals materially in excess of the liability admitted by the tax returns of the utility shall be recorded in an appropriately designed reserve account.
3. Explain by footnote any items entered into Column (e).

|    | Kind of Tax<br>(a) | Balance<br>First of<br>Year<br>(b) | Amounts<br>Accrued<br>(c) | Payments<br>During<br>Year<br>(d) | Other Items<br>Dr. or (Cr.)<br>(e) | Balance<br>End of<br>Year<br>(f) |
|----|--------------------|------------------------------------|---------------------------|-----------------------------------|------------------------------------|----------------------------------|
| 1  |                    |                                    |                           |                                   |                                    |                                  |
| 2  |                    |                                    |                           |                                   |                                    |                                  |
| 3  |                    |                                    |                           |                                   |                                    |                                  |
| 4  |                    |                                    |                           |                                   |                                    |                                  |
| 5  |                    |                                    |                           |                                   |                                    |                                  |
| 6  |                    |                                    |                           |                                   |                                    |                                  |
| 7  |                    |                                    |                           |                                   |                                    |                                  |
| 8  |                    |                                    |                           |                                   |                                    |                                  |
| 9  |                    |                                    |                           |                                   |                                    |                                  |
| 10 |                    |                                    |                           |                                   |                                    |                                  |
| 11 |                    |                                    |                           |                                   |                                    |                                  |
| 12 |                    |                                    |                           |                                   |                                    |                                  |
| 13 |                    |                                    |                           |                                   |                                    |                                  |
| 14 |                    |                                    |                           |                                   |                                    |                                  |
| 15 |                    |                                    |                           |                                   |                                    |                                  |
| 16 |                    |                                    |                           |                                   |                                    |                                  |
| 17 |                    |                                    |                           |                                   |                                    |                                  |
| 18 |                    |                                    |                           |                                   |                                    |                                  |
| 19 |                    |                                    |                           |                                   |                                    |                                  |
| 20 |                    |                                    |                           |                                   |                                    |                                  |
| 21 |                    |                                    |                           |                                   |                                    |                                  |
| 22 |                    |                                    |                           |                                   |                                    |                                  |
| 23 |                    |                                    |                           |                                   |                                    |                                  |
| 24 |                    |                                    |                           |                                   |                                    |                                  |
| 25 |                    |                                    |                           |                                   |                                    |                                  |
| 26 |                    |                                    |                           |                                   |                                    |                                  |
| 27 |                    |                                    |                           |                                   |                                    |                                  |
| 28 |                    |                                    |                           |                                   |                                    |                                  |
| 29 |                    |                                    |                           |                                   |                                    |                                  |
| 30 |                    |                                    |                           |                                   |                                    |                                  |
| 31 |                    |                                    |                           |                                   |                                    |                                  |
| 32 |                    |                                    |                           |                                   |                                    |                                  |
| 33 |                    |                                    |                           |                                   |                                    |                                  |
| 34 |                    |                                    |                           |                                   |                                    |                                  |
| 35 |                    |                                    |                           |                                   |                                    |                                  |
| 36 |                    |                                    |                           |                                   |                                    |                                  |
| 37 |                    |                                    |                           |                                   |                                    |                                  |
| 38 |                    |                                    |                           |                                   |                                    |                                  |
| 39 |                    |                                    |                           |                                   |                                    |                                  |
| 40 |                    |                                    |                           |                                   |                                    |                                  |
| 41 |                    |                                    |                           |                                   |                                    |                                  |
| 42 |                    |                                    |                           |                                   |                                    |                                  |
| 43 |                    |                                    |                           |                                   |                                    |                                  |
| 44 |                    |                                    |                           |                                   |                                    |                                  |
| 45 |                    |                                    |                           |                                   |                                    |                                  |
| 46 |                    |                                    |                           |                                   |                                    |                                  |
| 47 |                    |                                    |                           |                                   |                                    |                                  |
| 48 |                    |                                    |                           |                                   |                                    |                                  |
| 49 |                    |                                    |                           |                                   |                                    |                                  |
| 50 |                    |                                    |                           |                                   |                                    |                                  |
| 51 |                    |                                    |                           |                                   |                                    |                                  |
| 52 |                    |                                    |                           |                                   |                                    |                                  |

*None*

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR INCOME TAXES

- 1. Report hereunder a reconciliation of net income for the year with estimated taxable income used in computing income tax accruals and show computation of tax accruals.
- 2. If the utility is members of a group which files a consolidated tax return, reconcile reported net income with federal taxable income had a separate tax return been filed. Report names of companies to consolidated group and basis of allocation of tax liability among members of the group.

|    |  | Amount |         |
|----|--|--------|---------|
|    |  | State  | Federal |
| 1  | Net Income for year as reported  |        |         |
| 2  | Adjustments made to determine taxable income (list additional income and unallowable deductions first, followed by additional deductions and nontaxable income): |        |         |
| 3  |  |        |         |
| 4  |  |        |         |
| 5  |  |        |         |
| 6  |  |        |         |
| 7  |  |        |         |
| 8  |  |        |         |
| 9  |  |        |         |
| 10 |  |        |         |
| 11 |  |        |         |
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| 26 |  |        |         |
| 27 |  |        |         |
| 28 |  |        |         |
| 29 |  |        |         |
|    | <b>Taxable Net Income</b>  |        | 0       |
|    | <b>Computation of Taxes</b>  |        |         |
| 30 |  |        |         |
| 31 |  |        |         |
| 32 |  |        |         |
| 33 |  |        |         |
| 34 |  |        |         |
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| 46 |  |        |         |

NOTES AND EXPLANATION RE TAXES

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**ADVANCES FOR CONSTRUCTION (Acct. 252)**  
Report below the information called for concerning advances for construction:

| Class of Utility Service<br>(a) | Balance<br>Beginning<br>of Year<br>(b) | Debits                     |               | Credits<br>(e) | Balance<br>End of<br>Year<br>(f) |
|---------------------------------|--|----------------------------|---------------|----------------|----------------------------------|
|                                 |  | Account<br>Credited<br>(c) | Amount<br>(d) |                |                                  |
| 23                              |  |                            |               |                |                                  |
| 24                              |  |                            |               |                |                                  |
| 25                              |  |                            |               |                |                                  |
| 26                              |  |                            |               |                |                                  |
| 27                              |  |                            |               |                |                                  |
| 28                              |  |                            |               |                |                                  |
| 29                              |  |                            |               |                |                                  |
| 30                              |  |                            |               |                |                                  |
| 31                              |  |                            |               |                |                                  |
| 32                              |  |                            |               |                |                                  |
| 33                              |  |                            |               |                |                                  |
| 34                              |  |                            |               |                |                                  |
| 35                              |  |                            |               |                |                                  |
| 36                              |  |                            |               |                |                                  |
| 37                              |  |                            |               |                |                                  |
| 38                              |  |                            |               |                |                                  |
| 39                              |  |                            |               |                |                                  |
| 40                              |  |                            |               |                |                                  |
| 41                              |  |                            |               |                |                                  |
| 42                              |  |                            |               |                |                                  |
| 43                              |  |                            |               |                |                                  |
| 44                              |  |                            |               |                |                                  |
| 45                              |  |                            |               |                |                                  |
| 46                              |  |                            |               |                |                                  |
| 47                              |  |                            |               |                |                                  |
| 48                              |  |                            |               |                |                                  |
| 49                              |  |                            |               |                |                                  |
| 50                              |  |                            |               |                |                                  |
| 51                              |  |                            |               |                |                                  |

*None*

**DISTRIBUTION OF TAXES TO ACCOUNTS**

Report hereunder the accounts and functions charged with taxes accrued and taxes cleared from prepaid accounts during the year. Where allocation is necessary, explain the basis used. Report in footnote the amounts and kinds of taxes cleared from prepaid taxes, if any.

| Account Number<br>Or<br>Function Charged<br>(a) | Real Estate<br>and<br>Pers. Property<br>Taxes<br>(b) | State <sup>1/</sup><br>Income<br>Tax<br>(c) | Federal<br>Income<br>Tax<br>(d) | FICA and<br>Fed. and State<br>Unemployment<br>Tax<br>(e) | Local<br>Property<br>Tax<br>(f) | State & Local<br>Taxes Other<br>States<br>(g) | Other<br>Taxes<br>(h) | Total<br>(i) |
|---|--|---|---------------------------------|--|---------------------------------|---|-----------------------|--------------|
| 1 Account 408.1                                 |  |   |                                 |  |                                 |   |                       |              |
| 2 Water   | 3,000  | 0   | 0                               | 0  | 0                               | 0   |                       | 3,000        |
| 3 Sewer   | 1,500  | 0   | 0                               | 0  | 0                               | 0   |                       | 1,500        |
| 4 Other   |  |   |                                 |  |                                 |   |                       |              |
| 5   |  |   |                                 |  |                                 |   |                       |              |
| 6 Account 408.2                                 |  |   |                                 |  |                                 |   |                       |              |
| 7 Water   |  |   |                                 |  |                                 |   |                       |              |
| 8 Sewer   |  |   |                                 |  |                                 |   |                       |              |
| 9 Other   |  |   |                                 |  |                                 |   |                       |              |
| 10  |  |   |                                 |  |                                 |   |                       |              |
| 11 Account 409.1                                |  |   |                                 |  |                                 |   |                       |              |
| 12 Water  |  |   |                                 |  |                                 |   |                       |              |
| 13 Sewer  |  |   |                                 |  |                                 |   |                       |              |
| 14 Other  |  |   |                                 |  |                                 |   |                       |              |
| 15  |  |   |                                 |  |                                 |   |                       |              |
| 16 Account 409.2                                |  |   |                                 |  |                                 |   |                       |              |
| 17 Water  |  |   |                                 |  |                                 |   |                       |              |
| 18 Sewer  |  |   |                                 |  |                                 |   |                       |              |
| 19 Other  |  |   |                                 |  |                                 |   |                       |              |
| 20  |  |   |                                 |  |                                 |   |                       |              |
| 21 Clear Accounts                               |  |   |                                 |  |                                 |   |                       |              |
| 22 Construction                                 |  |   |                                 |  |                                 |   |                       |              |
| 23 Other (specify):                             |  |   |                                 |  |                                 |   |                       |              |
| 24  |  |   |                                 |  |                                 |   |                       |              |
| 25  |  |   |                                 |  |                                 |   |                       |              |
| 26  |  |   |                                 |  |                                 |   |                       |              |
| 27  |  |   |                                 |  |                                 |   |                       |              |
| 28  |  |   |                                 |  |                                 |   |                       |              |
| 29  |  |   |                                 |  |                                 |   |                       |              |
| 30  |  |   |                                 |  |                                 |   |                       |              |
| 31  |  |   |                                 |  |                                 |   |                       |              |
| 32  |  |   |                                 |  |                                 |   |                       |              |
| 33  |  |   |                                 |  |                                 |   |                       |              |
| 34  |  |   |                                 |  |                                 |   |                       |              |
| 35  |  |   |                                 |  |                                 |   |                       |              |
| 36  |  |   |                                 |  |                                 |   |                       |              |
| 37  |  |   |                                 |  |                                 |   |                       |              |
| 38  |  |   |                                 |  |                                 |   |                       |              |
| 39  |  |   |                                 |  |                                 |   |                       |              |

Report of WCVTS Co. For Year Ended December 31, 1978

INVESTMENT TAX CREDITS GENERATED AND UTILIZED

1. This schedule shall be prepared by the reporting company regardless of the method of accounting adopted for the investment tax credits. By footnote state the method of accounting adopted, and whether the company has consented to pass the entire amount of tax credits on to customers in the year used to reduce taxes and if so, state the amount of such credits passed on.

2. As indicated in Column (a), the schedule shall show each year's activities commencing with 1962 and shall separately identify the data for the various rates.

3. Report in Column (b) the amount of investment tax credits generated from properties acquired for use in public utility operations and report in Column (c) the amount of such generated

credits utilized in computing the annual income taxes. If there are other utility or nonutility operations, show any applicable generated and utilized investment tax credits in a footnote. Also explain by footnote any adjustment to Columns (b), (c) and (d) such as for corrections, etc., or carryback or unused credits.

4. Report in Column (d) the weighted-average useful life of all properties used in computing the investment tax credits in Column (b).

5. Show by footnote any unused credits available at end of each year for carry forward as a reduction of taxes in subsequent years.

6. Separate amounts according to classification of utility using an additional page if necessary.

| Year (a)  | Credit Generated For Year (b) | Credit Utilized For Year (c) | Weighted-Average Useful Life of Property (d) |
|-----------|-------------------------------|------------------------------|--|
| 1962-1974 |                               |                              |  |
| 1 3%      |                               |                              |  |
| 2 4%      |                               |                              |  |
| 3 7%      |                               |                              |  |
| 1975-1976 |                               |                              |  |
| 4 3%      |                               |                              |  |
| 5 4%      |                               |                              |  |
| 6 7%      |                               |                              |  |
| 7 10%     |                               |                              |  |
| 8 11%     |                               |                              |  |
| 1977      |                               |                              |  |
| 9 3%      |                               |                              |  |
| 0 4%      |                               |                              |  |
| 1 7%      |                               |                              |  |
| 2 10%     |                               |                              |  |
| 3 11%     |                               |                              |  |
| 1978      |                               |                              |  |
| 4 3%      |                               |                              |  |
| 5 4%      |                               |                              |  |
| 6 7%      |                               |                              |  |
| 7 10%     |                               |                              |  |
| 8 11%     |                               |                              |  |
| 1979      |                               |                              |  |
| 9 3%      |                               |                              |  |
| 0 4%      |                               |                              |  |
| 1 7%      |                               |                              |  |
| 2 10%     |                               |                              |  |
| 3 11%     |                               |                              |  |
| 1980      |                               |                              |  |
| 4 3%      |                               |                              |  |
| 5 4%      |                               |                              |  |
| 6 7%      |                               |                              |  |
| 7 10%     |                               |                              |  |
| 8 11%     |                               |                              |  |



**ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Acct. 255)**

Report as specified below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations.

Explain by footnote any correction adjustments to the account balance, shown in Column (g). Include in Column (i) the average period over which the tax credits are amortized.

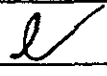
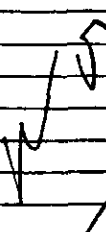
|    | Account Subdivisions<br>(a) | Balance Beginning Of Year<br>(b) | Deferred for Year   |               | Allocations to Current Years' Income |               | Adjustments<br>(g) | Balance End of Year<br>(h) | Average Period of Allocation To Income<br>(i) |
|----|-----------------------------|----------------------------------|---------------------|---------------|--------------------------------------|---------------|--------------------|----------------------------|---|
|    |                             |                                  | Account. No.<br>(c) | Amount<br>(d) | Account No.<br>(e)                   | Amount<br>(f) |                    |                            |   |
| 1  |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 2  |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 3  |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 4  |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 5  |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 6  |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 7  |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 8  |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 9  |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 10 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 11 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 12 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 13 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 14 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 15 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 16 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 17 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 18 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 19 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 20 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 21 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 22 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 23 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 24 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 25 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 26 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 27 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 28 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 29 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 30 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 31 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 32 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 33 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 34 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 35 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 36 |                             |                                  |                     |               |                                      |               |                    |                            |   |
| 37 |                             |                                  |                     |               |                                      |               |                    |                            |   |

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Report of WCVS Co.

**ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION (Account 281)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.
2. In the space provided, furnish explanations, including the following in columnar order:
  - (a) State each certification number with a brief description of property
  - (b) Total and amortizable cost of such property

| Account Subdivisions<br>(a)                    | Balance<br>Beginning<br>of Year<br>(b)  | Changes During Year                     |  |
|--|---|---|--|
|  |   | Amounts Debited<br>Account 410.1<br>(c) | Amounts Credited<br>Account 411.1<br>(d) |
| Accelerated Amortization (Acct. 281) . . . . . |   |   |  |
| Water . . . . .                                |  |   |  |
| Sewer . . . . .                                |  |   |  |
| Other . . . . .                                |   |   |  |
| Total (Account 281) . . . . .                  |   |   |  |
| Classification of Total:                       |   |   |  |
| Federal Income Tax . . . . .                   |   |   |  |
| State Income Tax                               |   |   |  |
| Local Income Tax                               |   |   |  |

ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION (Account 281)

- (c) Date amortization for tax purposes commenced
  - (d) "Normal" depreciation rate used in computing the deferred tax.
  - (e) Tax rate used to originally defer amounts and the tax rate used during the current year to amortize previous deferrals.
3. Other (specify) - include deferrals relating to other income and deductions.
4. Use separate pages as required.

|    | Changes During Year               |                                    | Adjustments   |            |               |            | Balance End of Year (k) |
|----|-----------------------------------|------------------------------------|---------------|------------|---------------|------------|-------------------------|
|    | Amounts Debited Account 410.2 (e) | Amounts Credited Account 411.2 (f) | Debits        |            | Credits       |            |                         |
|    |                                   |                                    | Acct. No. (g) | Amount (h) | Acct. No. (i) | Amount (j) |                         |
| 1  |                                   |                                    |               |            |               |            |                         |
| 2  |                                   |                                    |               |            |               |            |                         |
| 3  |                                   |                                    |               |            |               |            |                         |
| 4  |                                   |                                    |               |            |               |            |                         |
| 5  |                                   |                                    |               |            |               |            |                         |
| 6  |                                   |                                    |               |            |               |            |                         |
| 7  |                                   |                                    |               |            |               |            |                         |
| 8  |                                   |                                    |               |            |               |            |                         |
| 9  |                                   |                                    |               |            |               |            |                         |
| 10 |                                   |                                    |               |            |               |            |                         |
| 11 |                                   |                                    |               |            |               |            |                         |
| 12 |                                   |                                    |               |            |               |            |                         |
| 13 |                                   |                                    |               |            |               |            |                         |
| 14 |                                   |                                    |               |            |               |            |                         |
| 15 |                                   |                                    |               |            |               |            |                         |
| 16 |                                   |                                    |               |            |               |            |                         |
| 17 |                                   |                                    |               |            |               |            |                         |
| 18 |                                   |                                    |               |            |               |            |                         |
| 19 |                                   |                                    |               |            |               |            |                         |
| 20 |                                   |                                    |               |            |               |            |                         |
| 21 |                                   |                                    |               |            |               |            |                         |
| 22 |                                   |                                    |               |            |               |            |                         |
| 23 |                                   |                                    |               |            |               |            |                         |
| 24 |                                   |                                    |               |            |               |            |                         |

*None*

**ACCUMULATED DEFERRED INCOME TAXES — LIBERALIZED DEPRECIATION (ACCOUNT 282)**

1. Report the information called for below covering the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.

2. In the space provided below furnish explanations, including the following:

(a) State the general method or methods of liberalized depreciation being used (sum of years digits, declining balance, etc.), estimated lives (i.e.) useful lives, guideline class life, etc., and classes of plant to which each method is being applied and date method was adopted.

(b) Furnish a table for each year, 1954 to date of this report, the annual amounts of tax deferrals, and with respect to each year's tax deferral, the total debits hereto which have been accounted for as credits to Accounts 411.2 - Provisions for

| Account Subdivisions<br>(a)      | Balance<br>Beginning of<br>Year<br>(b) | Changes During Year                     |  | Changes During Year                     |  |
|----------------------------------|--|---|--|---|--|
|                                  |  | Amounts Debited<br>Account 410.1<br>(c) | Amounts Credited<br>Account 411.1<br>(d) | Amounts Debited<br>Account 410.2<br>(e) | Amounts Credited<br>Account 411.2<br>(f) |
| Account 282:                     |  |   |  |   |  |
| Water .....                      |  |   |  |   |  |
| Sewer .....                      |  |   |  |   |  |
| Other (define) .....             |  |   |  |   |  |
| <b>Total (Account 282)</b> ..... |  |   |  |   |  |
| <b>Classification of Totals:</b> |  |   |  |   |  |
| Federal Income Tax .....         |  |   |  |   |  |
| State Income Tax .....           |  |   |  |   |  |
| Local Income Tax .....           |  |   |  |   |  |

**ACCUMULATED DEFERRED INCOME TAXES -- OTHER (ACCOUNT 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.

2. In the space provided below: (a) include amounts relating to insignificant items under Other.

| Account Subdivisions<br>(a) | Balance<br>Beginning of<br>Year<br>(b) | Changes During Year                     |  | Changes During Year                     |  |
|-----------------------------|--|---|--|---|--|
|                             |  | Amounts Debited<br>Account 410.1<br>(c) | Amounts Credited<br>Account 411.1<br>(d) | Amounts Debited<br>Account 410.2<br>(e) | Amounts Credited<br>Account 411.2<br>(f) |
| Account 283:                |  |   |  |   |  |
| 1 Water .....               |  |   |  |   |  |
| 2 Total Water .....         |  |   |  |   |  |
| 3 Sewer .....               |  |   |  |   |  |
| 4 Total Sewer .....         |  |   |  |   |  |
| 5 Other (specify) .....     |  |   |  |   |  |
| 6                           |  |   |  |   |  |
| 7 Total Other .....         |  |   |  |   |  |
| 8 Total Account 283 .....   |  |   |  |   |  |
| 9 Classification of totals: |  |   |  |   |  |
| 10 Federal Income Tax ..... |  |   |  |   |  |
| 11 State Income Tax .....   |  |   |  |   |  |
| 12 Local Income Tax .....   |  |   |  |   |  |

**ACCUMULATED DEFERRED INCOME TAXES -- LIBERALIZED DEPRECIATION (ACCOUNT 282)**

Deferred Income Taxes - Cr., Other Income and Deductions, or comparable account of previous system of accounts. Also explain the basis used to defer amounts for the latest year (straight-line tax rate to liberalized tax rate, etc.). Also explain the basis used to defer amounts for the latest (straight-line rate to liberalized tax rate, etc.). State whether the accounting for liberalized depreciation has been directed or approved by any state commission.

3. Other (specify - include deferrals relating to other income and deductions.
4. Use separate pages as required.

| Adjustments   |            |               |            |                         |
|---------------|------------|---------------|------------|-------------------------|
| Debits        |            | Credits       |            | Balance End of Year (k) |
| Acct. No. (g) | Amount (h) | Acct. No. (i) | Amount (j) |                         |
| 2             |            |               |            |                         |
| 3             |            |               |            |                         |
| 4             |            |               |            |                         |
| 5             |            |               |            |                         |
| 6             |            |               |            |                         |
| 7             |            |               |            |                         |
| 8             |            |               |            |                         |
| 9             |            |               |            |                         |
| 10            |            |               |            |                         |
| 11            |            |               |            |                         |

**ACCUMULATED DEFERRED INCOME TAXES -- OTHER (ACCOUNT 283)**

3. Other (specify) - include deferrals relating to other income and deductions.
4. Use separate pages as required.

| Adjustments   |            |               |            | Balance End of Year (k) |
|---------------|------------|---------------|------------|-------------------------|
| Debits        |            | Credits       |            |                         |
| Acct. No. (g) | Amount (h) | Acct. No. (i) | Amount (j) |                         |
| 1             |            |               |            |                         |
| 2             |            |               |            |                         |
| 3             |            |               |            |                         |
| 4             |            |               |            |                         |
| 5             |            |               |            |                         |
| 6             |            |               |            |                         |
| 7             |            |               |            |                         |
| 8             |            |               |            |                         |
| 9             |            |               |            |                         |
| 10            |            |               |            |                         |
| 11            |            |               |            |                         |
| 12            |            |               |            |                         |

PROPERTY INSURANCE AND INJURIES AND DAMAGES RESERVES (ACCTS. 261-262)

| Particulars (a)  | Acct. 261 (b) | Acct. 262 (c) |
|--|---------------|---------------|
| Balance, first of year                                       | - 0 -         | - 0 -         |
| Additions during year (specify utility and account charged): |               |               |
|  |               |               |
|  |               |               |
| Total Additions  |               |               |
| Deductions during year (specify):                            |               |               |
|  |               |               |
|  |               |               |
| Total Deductions   |               |               |
| Net increase or (decrease) during year                       | - 0 -         | - 0 -         |
| Balance at end of year                                       | - 0 -         | - 0 -         |

Explain nature of risks for which above reserves have been established and give actual or estimated liability for claims at end of year

*None*

OTHER RESERVES (ACCTS. 263-265)

| Name and purpose of each reserve (a) | Balance, end of year (b) |
|--------------------------------------|--------------------------|
| <i>None</i>                          |                          |
|                                      |                          |
|                                      |                          |
|                                      |                          |

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

| Class of utility service (a) | Balance First of year (b) | Credits during year (c) | Charges during year    |            | Balance, end of year (f) |
|------------------------------|---------------------------|-------------------------|------------------------|------------|--------------------------|
|                              |                           |                         | Acct. No. Credited (d) | Amount (e) |                          |
| Water                        |                           |                         |                        |            |                          |
| Sewer                        |                           |                         |                        |            |                          |
|                              |                           |                         |                        |            |                          |
|                              |                           |                         |                        |            |                          |
|                              |                           |                         |                        |            |                          |
|                              |                           |                         |                        |            |                          |
|                              |                           |                         |                        |            |                          |
|                              |                           |                         |                        |            |                          |
|                              |                           |                         |                        |            |                          |
| Total                        |                           |                         |                        |            |                          |

**INCOME FROM UTILITY PLANT LEASED TO OTHERS (Acct. 413)**

Show hereunder particulars concerning revenues, expenses and net income from lease of utility plant constituting a distinct operating unit or system. Report data for each lease arrangement. Use insert sheets if necessary.

|    | Particulars<br>(a)                               | Total<br>(b) | (c) | (d) |
|----|--|--------------|-----|-----|
| 1  | Rentals received (specify from whom received     |              |     |     |
| 2  | and property leased)                             |              |     |     |
| 3  |  |              |     |     |
| 4  |  |              |     |     |
| 5  |  |              |     |     |
| 6  |  |              |     |     |
| 7  |  |              |     |     |
| 8  |  |              |     |     |
| 9  |  |              |     |     |
| 10 |  |              |     |     |
| 11 |  |              |     |     |
| 12 | Total Rentals .....                              |              |     |     |
| 13 |  |              |     |     |
| 14 | Expenses:  |              |     |     |
| 15 | Operation .....                                  |              |     |     |
| 16 | Maintenance .....                                |              |     |     |
| 17 | Depreciation Expense .....                       |              |     |     |
| 18 | Amortization Expense .....                       |              |     |     |
| 19 | Taxes Other Than Income Taxes .....              |              |     |     |
| 20 | Income Taxes .....                               |              |     |     |
| 21 | Total Expenses .....                             |              |     |     |
| 22 | Income from utility plant leased to others ..... |              |     |     |

**INCOME FROM MERCHANDISING, JOBBING AND CONTRACT WORK (Accts. 415 - 416)**

|    | Particulars<br>(a)  | Water<br>(b) | Sewer<br>(c) | (d) | Total<br>(e) |
|----|---|--------------|--------------|-----|--------------|
| 27 | Sales:  |              |              |     |              |
| 28 | Gross Sales .....   |              |              |     |              |
| 29 | Deductions  |              |              |     |              |
| 30 | Discount and Allowances .....   |              |              |     |              |
| 31 | Merchandise Returns .....   |              |              |     |              |
| 32 | Total Deductions .....  |              |              |     |              |
| 33 | Net Sales .....   |              |              |     |              |
| 34 | Cost of Sales .....   |              |              |     |              |
| 35 | Gross profit from sales .....   |              |              |     |              |
| 36 | Expenses (list hereunder expenses by major classes including the following: |              |              |     |              |
| 37 | Depreciation Expense .....  |              |              |     |              |
| 38 | Customer accounts expense .....   |              |              |     |              |
| 39 | Employee pensions and benefits .....  |              |              |     |              |
| 40 | Administrative and general expenses .....                                   |              |              |     |              |
| 41 | Taxes other than income taxes .....   |              |              |     |              |
| 42 | Income taxes .....  |              |              |     |              |
| 43 |   |              |              |     |              |
| 44 |   |              |              |     |              |
| 45 |   |              |              |     |              |
| 46 |   |              |              |     |              |
| 47 |   |              |              |     |              |
| 48 |   |              |              |     |              |
| 49 |   |              |              |     |              |
| 50 |   |              |              |     |              |
| 51 |   |              |              |     |              |
| 52 | Total Expenses .....  |              |              |     |              |
| 53 | Net Income from merchandising, jobbing and contract work .....              |              |              |     |              |

| NONOPERATING RENTAL INCOME (Acct. 418)                             |               |
|--|---------------|
| Name of Lessee and Description of Property<br>(a)                  | Amount<br>(b) |
| Rent Revenue (list major items separately, others may be grouped): |               |
|  |               |
|  |               |
|  |               |
|  |               |
|  |               |
|  |               |
|  |               |
|  |               |
| <b>Total Rent Revenues</b> .....                                   |               |
| <b>Expenses:</b>   |               |
| Operation and Maintenance .....                                    |               |
| Depreciation .....   |               |
| Taxes Other Than Income Taxes .....                                |               |
| Income Taxes .....   |               |
|  |               |
| <b>Total Expenses</b> .....  |               |
| <b>Nonoperating Rental Income</b>                                  |               |

| INTEREST AND DIVIDEND INCOME (Acct. 419)                   |                                  |               |
|--|----------------------------------|---------------|
| Security or Account on Which Received<br>(a)               | Interest or Dividend Rate<br>(b) | Amount<br>(c) |
|  |                                  |               |
|  |                                  |               |
|  |                                  |               |
|  |                                  |               |
|  |                                  |               |
|  |                                  |               |
|  |                                  |               |
|  |                                  |               |
|  |                                  |               |
| <b>Total Interest and Dividends</b> .....                  |                                  |               |
| <b>Expenses applicable to Above (as listed hereunder):</b> |                                  |               |
|  |                                  |               |
|  |                                  |               |
|  |                                  |               |
|  |                                  |               |
|  |                                  |               |
|  |                                  |               |
|  |                                  |               |
|  |                                  |               |
| <b>Total Expenses</b> .....                                |                                  |               |
| <b>Net Interest and Dividend Income</b>                    |                                  |               |



**GAIN OR LOSS ON DISPOSITION OF PROPERTY (Accounts 414 and 422)**

1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type: leased, held for future use or nonutility.
2. Individual gains or losses relating to property with an original cost of less than \$50,000 may be grouped, with the number of such transactions disclosed in Column (a).
3. Give the date of Commission approval of journal entries in Column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in Column (a).  
(See Account 106, Utility Plant Purchased or Sold)

|  | Original Cost of<br>Related Property<br>(b) | Date<br>Journal Entry Approved<br>(When required)<br>(c) | Account No.<br>(d) |
|--|---|--|--------------------|
| 1 Gain on disposition of property: _____ |   |  |                    |
| 2 _____                                  |   |  |                    |
| 3 _____                                  |   |  |                    |
| 4 _____                                  |   |  |                    |
| 5 _____                                  |   |  |                    |
| 6 _____                                  |   |  |                    |
| 7 Total Gain _____                       |   |  |                    |
| 8 _____                                  |   |  |                    |
| 9 Loss on disposition of property: _____ |   |  |                    |
| 10 _____                                 |   |  |                    |
| 11 _____                                 |   |  |                    |
| 12 _____                                 |   |  |                    |
| 13 _____                                 |   |  |                    |
| 14 _____                                 |   |  |                    |
| 15 _____                                 |   |  |                    |
| 16 _____                                 |   |  |                    |
| 17 _____                                 |   |  |                    |
| 18 _____                                 |   |  |                    |
| 19 _____                                 |   |  |                    |
| 20 _____                                 |   |  |                    |
| 21 _____                                 |   |  |                    |
| 22 _____                                 |   |  |                    |
| 23 _____                                 |   |  |                    |
| 24 _____                                 |   |  |                    |
| 25 Total Loss _____                      |   |  |                    |
| 26 _____                                 |   |  |                    |

Report of W.C. W.F.S. Co.

OTHER INCOME AND DEDUCTIONS (Accts. 417, 420, 421, 422, 423, 425, 426)

Report details of items included in accounts showing the data for account separately hereunder:

|    |  |
|----|--|
| 1  |  |
| 2  |  |
| 3  |  |
| 4  |  |
| 5  |  |
| 6  |  |
| 7  |  |
| 8  |  |
| 9  |  |
| 10 |  |
| 11 |  |
| 12 |  |
| 13 |  |
| 14 |  |
| 15 |  |
| 16 |  |
| 17 |  |
| 18 |  |
| 19 |  |
| 20 |  |
| 21 |  |
| 22 |  |

*None*

INTEREST CHARGES (Accts. 427, 430, and 431)

| Class of Debt on Which Payable<br>(a) | Interest    |               |
|---------------------------------------|-------------|---------------|
|                                       | Rate<br>(b) | Amount<br>(c) |
| 24                                    |             |               |
| 25                                    |             |               |
| 26                                    |             |               |
| 27                                    |             |               |
| 28                                    |             |               |
| 29                                    |             |               |
| 30                                    |             |               |
| 31                                    |             |               |
| 32                                    |             |               |
| 33                                    |             |               |
| 34                                    |             |               |
| 35                                    |             |               |
| 36                                    |             |               |
| 37                                    |             |               |
| 38                                    |             |               |
| 39                                    |             |               |
| 40                                    |             |               |
| 41                                    |             |               |
| 42                                    |             |               |
| 43                                    |             |               |
| 44                                    |             |               |
| 45                                    |             |               |
| 46                                    |             |               |
| 47                                    |             |               |
| 48                                    |             |               |
| 49                                    |             |               |
| 50                                    |             |               |
| 51                                    |             |               |
| 52                                    |             |               |
| 53                                    |             |               |

*None*

**DISTRIBUTION OF SALARIES AND WAGES**

Report below the distribution of total salaries and wages for the year. Amounts originally charged to clearing accounts should be segregated as to Utility Departments, Construction, Plant Removals, and Other Accounts, and shown in the appropriate lines and spaces provided for such amounts. In determining this segregation of salaries and wages originally charged to clearing accounts a method of approximation giving substantially correct results may be used.

| Classification  | Direct Payroll Distribution | Allocation of Amounts Charged Clearing Accts. | Total                |
|---|-----------------------------|---|----------------------|
| Water   |                             |   |                      |
| 1 Operation .....                                     | 12,000 <sup>00</sup>        |   | 12,000 <sup>00</sup> |
| 2 Maintenance .....                                   |                             |   |                      |
| 3 Total Water Operation and Maintenance .....         |                             |   |                      |
| Sewer   |                             |   |                      |
| 5 Operation .....                                     | 12,000 <sup>00</sup>        |   | 12,000 <sup>00</sup> |
| 7 Maintenance .....                                   |                             |   |                      |
| 8 Total Sewer Operation and Maintenance .....         |                             |   |                      |
| Other Utility Department                              |                             |   |                      |
| 11 Operation .....                                    |                             |   |                      |
| 12 Maintenance .....                                  |                             |   |                      |
| 13 Total Other Utility Department Oper. & Maint. .... |                             |   |                      |
| 14  |                             |   |                      |
| 15 Total of all Utility Departments .....             |                             |   |                      |
| Utility Plant   |                             |   |                      |
| 19 Construction (by utility departments):             |                             |   |                      |
| 20 Water Plant .....                                  |                             |   |                      |
| 21 Sewer Plant .....                                  |                             |   |                      |
| 22 Other .....  |                             |   |                      |
| 23 Total Construction .....                           |                             |   |                      |
| 24  |                             |   |                      |
| 25 Plant Removal (by utility departments):            |                             |   |                      |
| 26 Water Plant .....                                  |                             |   |                      |
| 27 Sewer Plant .....                                  |                             |   |                      |
| 28 Other .....  |                             |   |                      |
| 29 Total Plant Removal .....                          |                             |   |                      |
| 30  |                             |   |                      |
| 31 Clearing Accounts                                  |                             |   |                      |
| 32 Water .....  |                             |   |                      |
| 33 Sewer .....  |                             |   |                      |
| 34 Other .....  |                             |   |                      |
| 35 Total Clearing Accounts .....                      |                             |   |                      |
| 36  |                             |   |                      |
| 37 Other Income and Deductions .....                  |                             |   |                      |
| 38 Water .....  |                             |   |                      |
| 39 Sewer .....  |                             |   |                      |
| 40 Other .....  |                             |   |                      |
| 41 Total Other Income and Deductions .....            |                             |   |                      |
| 42  |                             |   |                      |
| 43  |                             |   |                      |
| 44  |                             |   |                      |
| 45 Total Salaries and Wages .....                     |                             |   |                      |



**COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION**  
 Accumulated Provision for Depreciation

|    | Straight-line Accruals |            | Additional Accruals (i) | Book Cost of Plant Retired (j) | Cost of Removal (k) | Salvage (l) | Other Additions Or (Deductions) (m) | Balance End of Year (n) |
|----|------------------------|------------|-------------------------|--------------------------------|---------------------|-------------|-------------------------------------|-------------------------|
|    | Rate (g)               | Amount (h) |                         |                                |                     |             |                                     |                         |
| 1  |                        |            |                         |                                |                     |             |                                     |                         |
| 2  |                        |            |                         |                                |                     |             |                                     |                         |
| 3  |                        |            |                         |                                |                     |             |                                     |                         |
| 4  |                        |            |                         |                                |                     |             |                                     |                         |
| 5  |                        |            |                         |                                |                     |             |                                     |                         |
| 6  |                        |            |                         |                                |                     |             |                                     |                         |
| 7  |                        |            |                         |                                |                     |             |                                     |                         |
| 8  |                        |            |                         |                                |                     |             |                                     |                         |
| 9  |                        |            |                         |                                |                     |             |                                     |                         |
| 10 |                        |            |                         |                                |                     |             |                                     |                         |
| 11 |                        |            |                         |                                |                     |             |                                     |                         |
| 12 |                        |            |                         |                                |                     |             |                                     |                         |
| 13 |                        |            |                         |                                |                     |             |                                     |                         |
| 14 |                        |            |                         |                                |                     |             |                                     |                         |
| 15 |                        |            |                         |                                |                     |             |                                     |                         |
| 16 |                        |            |                         |                                |                     |             |                                     |                         |
| 17 |                        |            |                         |                                |                     |             |                                     |                         |
| 18 |                        |            |                         |                                |                     |             |                                     |                         |
| 19 |                        |            |                         |                                |                     |             |                                     |                         |
| 20 |                        |            |                         |                                |                     |             |                                     |                         |
| 21 |                        |            |                         |                                |                     |             |                                     |                         |
| 22 |                        |            |                         |                                |                     |             |                                     |                         |
| 23 |                        |            |                         |                                |                     |             |                                     |                         |
| 24 |                        |            |                         |                                |                     |             |                                     |                         |
| 25 |                        |            |                         |                                |                     |             |                                     |                         |
| 26 |                        |            |                         |                                |                     |             |                                     |                         |
| 27 |                        |            |                         |                                |                     |             |                                     |                         |
| 28 |                        |            |                         |                                |                     |             |                                     |                         |
| 29 |                        |            |                         |                                |                     |             |                                     |                         |
| 30 |                        |            |                         |                                |                     |             |                                     |                         |
| 31 |                        |            |                         |                                |                     |             |                                     |                         |
| 32 |                        |            |                         |                                |                     |             |                                     |                         |
| 33 |                        |            |                         |                                |                     |             |                                     |                         |

Explanation of Method of Allocating Common Plant, Accumulated Depreciation, and Depreciation Expense by Utility Departments:

|    |  |
|----|--|
| 34 |  |
| 35 |  |
| 36 |  |
| 37 |  |
| 38 |  |
| 39 |  |
| 40 |  |
| 41 |  |
| 42 |  |
| 43 |  |
| 44 |  |
| 45 |  |
| 46 |  |
| 47 |  |

SEWER OPERATING REVENUES

| Particulars<br>(a)                          | This Year                          |                | Last Year                          |                |
|---|------------------------------------|----------------|------------------------------------|----------------|
|   | Average Number<br>Customers<br>(b) | Amounts<br>(c) | Average Number<br>Customers<br>(d) | Amounts<br>(e) |
| 1 Sewer Revenues                            |                                    |                |                                    |                |
| 2 Flat Rate Revenues - General Customers    |                                    |                |                                    |                |
| 3 Residential Revenues - 521.1              | 200                                | 39,299         | 175                                | 30000          |
| 4 Commercial Revenues - 521.2               |                                    |                |                                    |                |
| 5 Industrial Revenues - 521.3               |                                    |                |                                    |                |
| 6 Revenues from Public Authorities (521.4)  |                                    |                |                                    |                |
| 7 Total (521)                               |                                    |                |                                    |                |
| 8   |                                    |                |                                    |                |
| 9 Measured Revenues - General Customers     |                                    |                |                                    |                |
| 10 Residential Revenues - 522.1             |                                    |                |                                    |                |
| 11 Commercial Revenues - 522.2              |                                    |                |                                    |                |
| 12 Industrial Revenues - 522.3              |                                    |                |                                    |                |
| 13 Revenues from Public Authorities - 522.4 |                                    |                |                                    |                |
| 14 Total (522)                              |                                    |                |                                    |                |
| 15  |                                    |                |                                    |                |
| 16 Revenues from Public Authorities (523)   |                                    |                |                                    |                |
| 17 Revenues from Other Systems (524)        |                                    |                |                                    |                |
| 18 Interdepartmental Revenues (525)         |                                    |                |                                    |                |
| 19 Miscellaneous Sewerage Revenues (526)    |                                    |                |                                    |                |
| 20 Total                                    |                                    |                |                                    |                |
| 21  |                                    |                |                                    |                |
| 22 Other Operating Revenues                 |                                    |                |                                    |                |
| 23 Sale of Sludge (531)                     |                                    |                |                                    |                |
| 24 Customers' Forfeited Discounts (532)     |                                    |                |                                    |                |
| 25 Servicing of Customers' Laterals (533)   |                                    |                |                                    |                |
| 26 Rents from Sewer Property (534)          |                                    |                |                                    |                |
| 27 Interdepartmental Rents (535)            |                                    |                |                                    |                |
| 28 Miscellaneous Operating Revenues (536)   |                                    |                |                                    |                |
| 29 Total Other Operating Revenues           |                                    |                |                                    |                |
| 30 Total Operating Revenues                 |                                    |                |                                    |                |

SEWER OPERATION AND MAINTENANCE EXPENSES

| Particulars<br>(a)   | This Year<br>(b) | Last Year<br>(c) |
|--|------------------|------------------|
| <b>Collection Expenses</b>   |                  |                  |
| 1 Operation:   |                  |                  |
| 2 Collection Supervision and Engineering (700) .....                 |                  |                  |
| 3 Collection Labor and Expenses (701) .....                          |                  |                  |
| 4 Services to Customers (702) .....                                  |                  |                  |
| 5 Flow Measuring Device Expense (703) .....                          |                  |                  |
| 6 Miscellaneous Expenses (704) .....                                 |                  |                  |
| 7 Rents (705) .....  |                  |                  |
| 8 Maintenance:   |                  |                  |
| 9 Collection Maintenance Supervision and Engineering (710) .....     |                  |                  |
| 10 Maintenance of Collection Structures and Improvements (711) ..... |                  |                  |
| 11 Maintenance of Collection Sewers (712) .....                      |                  |                  |
| 12 Maintenance of Services to Customers (713) .....                  |                  |                  |
| 13 Maintenance of Flow Measuring Devices (714) .....                 |                  |                  |
| 14 Maintenance of Flow Measuring Device Installation (715) .....     |                  |                  |
| 15 Maintenance of Other Collection Facilities (716) .....            |                  |                  |
| 16 Total Collection Expenses .....                                   |                  |                  |
| 17   |                  |                  |
| 18   |                  |                  |
| <b>Pumping Expenses</b>  |                  |                  |
| 19 Operation:  |                  |                  |
| 20 Pumping Supervision and Engineering (720) .....                   |                  |                  |
| 21 Fuel and Power Purchased for Pumping (721) .....                  |                  |                  |
| 22 Pumping Labor and Expenses (722) .....                            |                  |                  |
| 23 Expenses Transferred - Cr. (723) .....                            |                  |                  |
| 24 Miscellaneous Expenses (724) .....                                |                  |                  |
| 25 Rents (725) .....   |                  |                  |
| 26 Maintenance:  |                  |                  |
| 27 Pumping Maintenance Supervision and Engineering (730) .....       |                  |                  |
| 28 Maintenance of Pumping Structures and Improvements (731) .....    |                  |                  |
| 29 Maintenance of Pumping Equipment (732) .....                      |                  |                  |
| 30 Total Pumping Expenses .....                                      |                  |                  |
| 31   |                  |                  |
| 32   |                  |                  |
| <b>Treatment and Disposal Expenses</b>                               |                  |                  |
| 33 Operation:  |                  |                  |
| 34 Treatment Supervision and Engineering (740) .....                 |                  |                  |
| 35 Chemicals (741) .....   |                  |                  |
| 36 Treatment Labor and Expenses (742) .....                          |                  |                  |
| 37 Fuel or Power for Sewage Treatment and Pumping (743) .....        |                  |                  |
| 38 Miscellaneous Expenses (744) .....                                |                  |                  |
| 39 Rents (745) .....   |                  |                  |
| 40 Maintenance:  |                  |                  |
| 41 T & D Maintenance Supervision and Engineering (750) .....         |                  |                  |
| 42 Maintenance of T & D Structure and Improvements (751) .....       |                  |                  |
| 43 Maintenance of Treatment and Disposal Plant (752) .....           |                  |                  |
| 44 Maintenance of Other Treatment and Disposal (753) .....           |                  |                  |
| 45 Total Treatment and Disposal Expense .....                        |                  |                  |

SEWER OPERATION AND MAINTENANCE EXPENSES (cont.)

| Particulars<br>(a)                         |   | This Year<br>(b) | Last Year<br>(c) |
|--|---|------------------|------------------|
| <u>Customer Accounts Expenses</u>          |   |                  |                  |
| 1  | Operation:  |                  |                  |
| 2  | Supervision (901) .....   |                  |                  |
| 3  | Meter Reading Expenses and Flat Rate Inspections (902) .....                |                  |                  |
| 4  | Customer Records and Collection Expenses (903) .....                        |                  |                  |
| 5  | Uncollectible Accounts (904) .....  |                  |                  |
| 6  | Miscellaneous Customer Accounts Expenses (905) .....                        |                  |                  |
| 7  | Total Customer Accounts Expenses .....                                      |                  |                  |
| 8  |   |                  |                  |
| <u>Customer Service Expenses</u>           |   |                  |                  |
| 9  | Operation:  |                  |                  |
| 10   | Customer Service and Information Expenses (907) .....                       |                  |                  |
| 11   | Total Customer Service Expenses .....                                       |                  |                  |
| 12   |   |                  |                  |
| 13   |   |                  |                  |
| <u>Sales Promotion Expenses</u>            |   |                  |                  |
| 14   | Operation:  |                  |                  |
| 15   | Sales Promotion Expenses (910) .....  |                  |                  |
| 16   | Revenues from Merchandising, Jobbing, and Contract Work (914) .....         |                  |                  |
| 17   | Costs and Expenses of Merchandising, Jobbing, and Contract Work (915) ..... |                  |                  |
| 18   | Total Sales Promotion Expenses .....  |                  |                  |
| 19   |   |                  |                  |
| 20   |   |                  |                  |
| <u>Administrative and General Expenses</u> |   |                  |                  |
| 21   | Operation:  |                  |                  |
| 22   | Administration and General Salaries (920) .....                             |                  |                  |
| 23   | Office Supplies and Other Expenses (921) .....                              |                  |                  |
| 24   | Administrative Expenses Transferred - Cr. (922) .....                       |                  |                  |
| 25   | Outside Services Employed (923) .....                                       |                  |                  |
| 26   | Property Insurance (924) .....  |                  |                  |
| 27   | Injuries and Damages (925) .....  |                  |                  |
| 28   | Employees Pensions and Benefits (926) .....                                 |                  |                  |
| 29   | Franchise Requirements (927) .....  |                  |                  |
| 30   | Regulatory Commission Expenses (928) .....                                  |                  |                  |
| 31   | Duplicated Charges - Cr. (929) .....  |                  |                  |
| 32   | Institutional or Goodwill Advertising Expenses (930.1) .....                |                  |                  |
| 33   | Miscellaneous General Expenses (930.2) .....                                |                  |                  |
| 34   | Research and Development Expenses (930.3) .....                             |                  |                  |
| 35   | Rents (931) .....   |                  |                  |
| 36   |   |                  |                  |
| 37   | Maintenance:  |                  |                  |
| 38   | Maintenance of General Plant (932) .....                                    |                  |                  |
| 39   | Total Administrative and General Expenses .....                             |                  |                  |
| 40   |   |                  |                  |
| 41   | Total Sewer Operation and Maintenance Expenses .....                        |                  |                  |



DEPRECIATION RESERVE - SEWAGE UTILITY PLANT

Report below, the information called for concerning the Depreciation Reserve of the reporting utility at end of year and changes during the year, and explain in the space provided below, any important adjustments made during the year. Show separately interest credits under a sinking fund or similar method of depreciation reserve accounting.

| Description or Classification of Property<br>(a)               | Annual Depreciation Rate<br>(b) | Balance Beginning Of Year<br>(c) | Addition to Reserve                  |                      |
|--|---------------------------------|----------------------------------|--------------------------------------|----------------------|
|  |                                 |                                  | Annual Depreciation Provision<br>(d) | Other Credits<br>(e) |
| <u>Collection Plant</u>  |                                 |                                  |                                      |                      |
| 1 Structures and Improvements (351) . . . . .                  |                                 |                                  |                                      |                      |
| 2 Collection Sewers (352) . . . . .                            |                                 |                                  |                                      |                      |
| 3 Collection Sewers - Force (352.1) . . . . .                  |                                 |                                  |                                      |                      |
| 4 Collection Sewers - Gravity (352.2) . . . . .                |                                 |                                  |                                      |                      |
| 5 Special Collecting Structures (352.3) . . . . .              |                                 |                                  |                                      |                      |
| 6 Services to Customers (353) . . . . .                        |                                 |                                  |                                      |                      |
| 7 Flow Measuring Devices (354) . . . . .                       |                                 |                                  |                                      |                      |
| 8 Flow Measuring Installation (355) . . . . .                  |                                 |                                  |                                      |                      |
| 9 Other Collection Plant Facilities (356) . . . . .            |                                 |                                  |                                      |                      |
| <u>Pumping Plant</u>   |                                 |                                  |                                      |                      |
| 0 Structures and Improvements (361) . . . . .                  |                                 |                                  |                                      |                      |
| 1 Receiving Wells (362) . . . . .                              |                                 |                                  |                                      |                      |
| 2 Electric Pumping Equipment (363) . . . . .                   |                                 |                                  |                                      |                      |
| 3 Diesel Pumping Equipment (364) . . . . .                     |                                 |                                  |                                      |                      |
| 4 Other Pumping Equipment (365) . . . . .                      |                                 |                                  |                                      |                      |
| <u>Treatment and Disposal Plant</u>                            |                                 |                                  |                                      |                      |
| 5 Structures and Improvements (371) . . . . .                  |                                 |                                  |                                      |                      |
| 6 Treatment and Disposal Equipment (372) . . . . .             |                                 |                                  |                                      |                      |
| 7 Plant Sewers (373) . . . . .                                 |                                 |                                  |                                      |                      |
| 8 Outfall Sewer Lines (374) . . . . .                          |                                 |                                  |                                      |                      |
| 9 Other Treatment and Disposal Plant Equipment (375) . . . . . |                                 |                                  |                                      |                      |
| <u>General Plant</u>   |                                 |                                  |                                      |                      |
| 0 Structures and Improvements (390) . . . . .                  |                                 |                                  |                                      |                      |
| 1 Office Furniture and Equipment (391) . . . . .               |                                 |                                  |                                      |                      |
| 2 Transportation Equipment (392) . . . . .                     |                                 |                                  |                                      |                      |
| 3 Stores Equipment (393) . . . . .                             |                                 |                                  |                                      |                      |
| 4 Tools, Shop and Garage Equipment (394) . . . . .             |                                 |                                  |                                      |                      |
| 5 Laboratory Equipment (395) . . . . .                         |                                 |                                  |                                      |                      |
| 6 Power Operated Equipment (396) . . . . .                     |                                 |                                  |                                      |                      |
| 7 Communication Equipment (397) . . . . .                      |                                 |                                  |                                      |                      |
| 8 Other Tangible Property (399) . . . . .                      |                                 |                                  |                                      |                      |
| 9 Totals   |                                 |                                  |                                      |                      |

- Do not use composite rate when account rates have been prescribed by the Commission.
  - State if rates shown in Column (b) were authorized by the Commission yes . . . . .
  - If answer to 2. (above is Yes, state whether authorization was by Commission Order or letter Order . . . . .
  - State the date when authorized rates were made effective: 1996 . . . . .
  - If subaccount rates are used, show computation below which was used to arrive at account rate shown in the table above:
- W/A

DEPRECIATION RESERVE - SEWAGE UTILITY PLANT (cont.)

|    | Retirements of Property   |                     |                    |                    | Other Changes (j) | Balance End of Year (k) |   |
|----|---------------------------|---------------------|--------------------|--------------------|-------------------|-------------------------|---|
|    | Book Cost of Property (f) | Cost of Removal (g) | Salvage Credit (h) | Net Retirement (i) |                   |                         |   |
| 1  |                           |                     |                    |                    |                   |                         | (1)   |
| 2  |                           |                     |                    |                    |                   |                         | Total Depreciation Expense (Columns (d) and (e) . . . . . |
| 3  |                           |                     |                    |                    |                   |                         | Less Amounts Charged Clearing Accounts . . . . .          |
| 4  |                           |                     |                    |                    |                   |                         |   |
| 5  |                           |                     |                    |                    |                   |                         | Plus Allocation of Depr. on Common Plant . . . . .        |
| 6  |                           |                     |                    |                    |                   |                         |   |
| 7  |                           |                     |                    |                    |                   |                         | Total Sewer Utility Depr Expense . . . . .                |
| 8  |                           |                     |                    |                    |                   |                         |   |
| 9  |                           |                     |                    |                    |                   |                         | Total Depreciation Reserve (Column (k)) . . . . .         |
| 10 |                           |                     |                    |                    |                   |                         | Plus Allocation of Reserve on Common Plant . . . . .      |
| 11 |                           |                     |                    |                    |                   |                         | Total Depreciation Reserve Sewer Utility . . . . .        |
| 12 |                           |                     |                    |                    |                   |                         |   |
| 13 |                           |                     |                    |                    |                   |                         | Explanation of Items in Column (j):                       |
| 14 |                           |                     |                    |                    |                   |                         |   |
| 15 |                           |                     |                    |                    |                   |                         |   |
| 16 |                           |                     |                    |                    |                   |                         |   |
| 17 |                           |                     |                    |                    |                   |                         |   |
| 18 |                           |                     |                    |                    |                   |                         |   |
| 19 |                           |                     |                    |                    |                   |                         |   |
| 20 |                           |                     |                    |                    |                   |                         |   |
| 21 |                           |                     |                    |                    |                   |                         |   |
| 22 |                           |                     |                    |                    |                   |                         |   |
| 23 |                           |                     |                    |                    |                   |                         |   |
| 24 |                           |                     |                    |                    |                   |                         |   |
| 25 |                           |                     |                    |                    |                   |                         |   |
| 26 |                           |                     |                    |                    |                   |                         |   |
| 27 |                           |                     |                    |                    |                   |                         |   |
| 28 |                           |                     |                    |                    |                   |                         |   |
| 29 |                           |                     |                    |                    |                   |                         |   |
| 30 |                           |                     |                    |                    |                   |                         |   |
| 31 |                           |                     |                    |                    |                   |                         |   |
| 32 |                           |                     |                    |                    |                   |                         |   |
| 33 |                           |                     |                    |                    |                   |                         |   |
| 34 |                           |                     |                    |                    |                   |                         |   |
| 35 |                           |                     |                    |                    |                   |                         |   |
| 36 |                           |                     |                    |                    |                   |                         |   |
| 37 |                           |                     |                    |                    |                   |                         |   |
| 38 |                           |                     |                    |                    |                   |                         |   |
| 39 |                           |                     |                    |                    |                   |                         |   |
| 40 |                           |                     |                    |                    |                   |                         |   |
| 41 |                           |                     |                    |                    |                   |                         |   |
| 42 |                           |                     |                    |                    |                   |                         |   |
| 43 |                           |                     |                    |                    |                   |                         |   |

SEWER UTILITY PLANT IN SERVICE

Report in Column (c) entries reclassifying property from one account to another. Corrections of entries of the immediately preceding year should be recorded in Column (c) or Column (d) accordingly, as they are corrections of additions or retirements. Please explain any items in Column (e) in space provided below schedule.

| Accounts<br>(a)  | Balance<br>First of Year<br>(b) | Additions<br>During Year<br>(c) | Retirements<br>During Year<br>(d) | Adjustments<br>Increase or<br>(Decrease)<br>(e) | Balance<br>End of Year<br>(f) |
|--|---------------------------------|---------------------------------|-----------------------------------|---|-------------------------------|
| <b>Intangible Plant</b>                                  |                                 |                                 |                                   |   |                               |
| Organization (301) .....                                 |                                 |                                 |                                   |   |                               |
| Franchises and Consents (302) .....                      |                                 |                                 |                                   |   |                               |
| Miscellaneous Intangible Plant (303) .....               |                                 |                                 |                                   |   |                               |
| <b>Collection Plant</b>                                  |                                 |                                 |                                   |   |                               |
| Land and Land Rights (350) .....                         |                                 |                                 |                                   |   |                               |
| Structures and Improvements (351) .....                  |                                 |                                 |                                   |   |                               |
| Collection Sewers (352) .....                            | xxx                             | xxx                             | xxx                               | xxx   | xxx                           |
| Collection Sewers - Force (352.1) .....                  |                                 |                                 |                                   |   |                               |
| Collection Sewers - Gravity (352.2) .....                |                                 |                                 |                                   |   |                               |
| Special Collection Structures (352.3) .....              |                                 |                                 |                                   |   |                               |
| Services to Customers (353) .....                        |                                 |                                 |                                   |   |                               |
| Flow Measuring Devices (354) .....                       |                                 |                                 |                                   |   |                               |
| Flow Measuring Installation (355) .....                  |                                 |                                 |                                   |   |                               |
| Other Collection Plant Facilities (356) .....            |                                 |                                 |                                   |   |                               |
| <b>Pumping Plant</b>                                     |                                 |                                 |                                   |   |                               |
| Land and Land Rights (360) .....                         |                                 |                                 |                                   |   |                               |
| Structures and Improvements (361) .....                  |                                 |                                 |                                   |   |                               |
| Receiving Wells (362) .....                              |                                 |                                 |                                   |   |                               |
| Electric Pumping Equipment (363) .....                   |                                 |                                 |                                   |   |                               |
| Diesel Pumping Equipment (364) .....                     |                                 |                                 |                                   |   |                               |
| Other Pumping Equipment (365) .....                      |                                 |                                 |                                   |   |                               |
| <b>Treatment and Disposal Plant</b>                      |                                 |                                 |                                   |   |                               |
| Land and Land Rights (370) .....                         |                                 |                                 |                                   |   |                               |
| Oxidation Lagoon Land and Land Rights (370.1) .....      |                                 |                                 |                                   |   |                               |
| Other Land and Land Rights (370.2) .....                 |                                 |                                 |                                   |   |                               |
| Structures and Improvements (371) .....                  |                                 |                                 |                                   |   |                               |
| Treatment and Disposal Equipment (372) .....             |                                 |                                 |                                   |   |                               |
| Plant Sewers (373) .....                                 |                                 |                                 |                                   |   |                               |
| Outfall Sewer Lines (374) .....                          |                                 |                                 |                                   |   |                               |
| Other Treatment and Disposal Plant Equipment (375) ..... |                                 |                                 |                                   |   |                               |
| <b>General Plant</b>                                     |                                 |                                 |                                   |   |                               |
| Land and Land Rights (389) .....                         |                                 |                                 |                                   |   |                               |
| Structures and Improvements (390) .....                  |                                 |                                 |                                   |   |                               |
| Office Furniture and Equipment (391) .....               |                                 |                                 |                                   |   |                               |
| Transportation Equipment (392) .....                     |                                 |                                 |                                   |   |                               |
| Stores Equipment (393) .....                             |                                 |                                 |                                   |   |                               |
| Tools, Shop, and Garage Equipment (394) .....            |                                 |                                 |                                   |   |                               |
| Laboratory Equipment (395) .....                         |                                 |                                 |                                   |   |                               |
| Power Operated Equipment (396) .....                     |                                 |                                 |                                   |   |                               |
| Communication Equipment (397) .....                      |                                 |                                 |                                   |   |                               |
| Other Tangible Property (399) .....                      |                                 |                                 |                                   |   |                               |
| <b>Total Sewer Plant in Service</b> .....                |                                 |                                 |                                   |   |                               |

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS

Report data requested for accounts as indicated. For Account 923, report total amount paid as well as amount applicable to sewer utility operation.

| Description of Item<br>(a)  | Amount<br>(b) |
|---|---------------|
| 1 Acct. 923, Outside Services Employed - State total cost, nature of service, and name of each person who was paid<br>2 for services includible in this amount, \$5,000 or more.                                |               |
| 3 _____   |               |
| 4 _____   |               |
| 5 _____   |               |
| 6 _____   |               |
| 7 _____   |               |
| 8 _____   |               |
| 9 _____   |               |
| 10 _____  |               |
| 11 <b>TOTAL</b> _____   |               |
| 12 Acct. 924, Property Insurance - List hereunder major classes of expenses and also state extent to which utility is<br>13 self-insurer against insurable risks to its property:                               |               |
| 14 Premiums for insurance _____   |               |
| 15 Dividends received from insurance companies - credit _____   |               |
| 16 Amounts credited to Acct. 261, Property Insurance Reserve _____  |               |
| 17 Other Expenses (list major classes) _____  |               |
| 18 _____  |               |
| 19 _____  |               |
| 20 _____  |               |
| 21 _____  |               |
| 22 _____  |               |
| 23 _____  |               |
| 24 <b>TOTAL</b> _____   |               |
| 25 Acct. 925, Injuries and Damages - List hereunder major classes of expense, also state extent to which utility is<br>26 self-insurer against risks of injuries and damages to employees or others:            |               |
| 27 Premiums for insurance _____   |               |
| 28 Dividends received from insurance companies - credit _____   |               |
| 29 Amounts credited to Acct. 262, Injuries & Damages Reserves _____   |               |
| 30 Expenses of investigating and adjusting claims _____   |               |
| 31 Cost of safety and accident-prevention activities _____  |               |
| 32 Other expenses (list major classes) _____  |               |
| 33 _____  |               |
| 34 _____  |               |
| 35 _____  |               |
| 36 _____  |               |
| 37 _____  |               |
| 38 _____  |               |
| 39 _____  |               |
| 40 <b>TOTAL</b> _____   |               |
| 41 Acct. 926, Employee Pensions and Benefits - Report total amount for utility hereunder and show credit for<br>42 amounts transferred to construction or other accounts, leaving the net balance in Acct. 926. |               |
| 43 Pension accruals or payments to pension funds _____  |               |
| 44 Pension payments under unfunded basis _____  |               |
| 45 Employees' benefits (life, health, accident and hospital insurance, etc.) _____  |               |
| 46 Expense of educational and recreational activities for employees _____   |               |
| 47 Other Expenses (list major item) _____   |               |
| 48 _____  |               |
| 49 _____  |               |
| 50 _____  |               |
| 51 _____  |               |
| 52 _____  |               |
| 53 _____  |               |
| 54 _____  |               |
| 55 <b>TOTAL</b> _____   |               |
| 56 _____  |               |

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS (Cont.)

Acct. 928. Regulatory Commission Expenses:

- 1. Give the particulars called for below concerning all expenses incurred during the year in connection with formal cases before regulatory commissions, or other regulatory bodies, or cases in which such a body was a party.
- 2. Include in description the case, the name of regulatory body and case or docket number.
- 3. Include as expenses charged off during the year (column g) the amount of any deferred regulatory commission expenses amortized for year.

| Description of Case<br>(a) | Expenses Incurred During Year  |                                  |              | Transferred to<br>Miscellaneous<br>Deferred<br>Debits<br>(Acct. 186)<br>(e) | Charged Off During Year |               |
|----------------------------|--|----------------------------------|--------------|---|-------------------------|---------------|
|                            | Assessed By<br>Regulatory<br>Commission<br>(b)   | Expenses<br>of<br>Utility<br>(c) | Total<br>(d) |   | Acct. No.<br>(f)        | Amount<br>(g) |
| 1                          |  |                                  |              |   |                         |               |
| 2                          |  |                                  |              |   |                         |               |
| 3                          |  |                                  |              |   |                         |               |
| 4                          |  |                                  |              |   |                         |               |
| 5                          |  |                                  |              |   |                         |               |
| 6                          |  |                                  |              |   |                         |               |
| 7                          |  |                                  |              |   |                         |               |
| 8                          |  |                                  |              |   |                         |               |
| 9                          | TOTAL  |                                  |              |   |                         |               |
| 10                         | Amortization of Deferred Regulatory Commission Expenses for previous year                        |                                  |              |   |                         |               |
| 11                         | Total charged off during year  |                                  |              |   |                         |               |
| 12                         | Acct. 930.2, Miscellaneous General Expenses  |                                  |              |   |                         |               |
| 13                         | Industry Association Dues  |                                  |              |   |                         |               |
| 14                         | Other experimental and general research expenses   |                                  |              |   |                         |               |
| 15                         | Expense of corporate organization & of servicing outstanding securities of utility               |                                  |              |   |                         |               |
| 16                         | National institutional advertising expenses  |                                  |              |   |                         |               |
| 17                         | Local institutional advertising expenses   |                                  |              |   |                         |               |
| 18                         | Directors' fees and expenses   |                                  |              |   |                         |               |
| 19                         | Other expenses (list major items)  |                                  |              |   |                         |               |
| 20                         |  |                                  |              |   |                         |               |
| 21                         |  |                                  |              |   |                         |               |
| 22                         |  |                                  |              |   |                         |               |
| 23                         |  |                                  |              |   |                         |               |
| 24                         |  |                                  |              |   |                         |               |
| 25                         |  |                                  |              |   |                         |               |
| 26                         |  |                                  |              |   |                         |               |
| 27                         | TOTAL  |                                  |              |   |                         |               |
| 28                         | Acct. 922, Administrative Expenses Transferred - Credit. Explain basis of computation of credit. |                                  |              |   |                         |               |
| 29                         |  |                                  |              |   |                         |               |
| 30                         |  |                                  |              |   |                         |               |
| 31                         |  |                                  |              |   |                         |               |
| 32                         |  |                                  |              |   |                         |               |
| 33                         |  |                                  |              |   |                         |               |
| 34                         |  |                                  |              |   |                         |               |
| 35                         |  |                                  |              |   |                         |               |
| 36                         |  |                                  |              |   |                         |               |
| 37                         |  |                                  |              |   |                         |               |
| 38                         |  |                                  |              |   |                         |               |
| 39                         |  |                                  |              |   |                         |               |
| 40                         |  |                                  |              |   |                         |               |
| 41                         |  |                                  |              |   |                         |               |
| 42                         |  |                                  |              |   |                         |               |
| 43                         |  |                                  |              |   |                         |               |
| 44                         |  |                                  |              |   |                         |               |
| 45                         |  |                                  |              |   |                         |               |
| 46                         |  |                                  |              |   |                         |               |
| 47                         | TOTAL  |                                  |              |   |                         |               |

GENERAL INFORMATION  
SEWAGE PLANT

1 Brief general description of sewage treatment:  
 2 Package Plants  
 3

4 Method of treatment:  
 5 Extended Aeration  
 6  
 7

8 Brief general description of disposal system:  
 9 Contract Hauler  
 10  
 11  
 12

13

14 Method of disposal:  
 15  
 16

17 Area served by sewage system: Service Area  
 18

19 Date of construction of original plant 1983  
 20 Population for which plant designed 400 homes  
 21 Plant capacity in gallons per day 80,000 GPD  
 22 Average daily discharge of sewage during year (M. gal.)  
 23 Maximum daily discharge of sewage during year (M. gal.) .030 MGD

24 Important extensions of system, giving location, new territory covered and dates of beginning operation:  
 25 None  
 26  
 27  
 28  
 29  
 30  
 31  
 32  
 33

34 Other important changes, including new plant and equipment built or installed:  
 35 None  
 36  
 37  
 38  
 39  
 40  
 41  
 42  
 43

44 Disinfection NO  
 45 Is effluent disinfected? NO  
 46 Agent used (liquid, chlorine, etc.) N/A  
 47 How frequently is an analysis made of effluent? Monthly  
 48 Give results of last analysis  
 49 What is efficiency of sewage plant?  
 50  
 51  
 52

Pumping Equipment

|  | (a)                 | Unit | (b)   | (c)     | Unit | (d)         |
|--|---------------------|------|-------|---------|------|-------------|
| 1 Location or Station  | Plant               |      | 60/F  | Plant 2 |      | Shady Docks |
| 2 Make or type and nameplate data of pump                                    | Goulds              |      |       |         |      |             |
| 3  |                     |      |       |         |      |             |
| 4 Year Installed   | 1997                |      | 1983  | 1983    |      | 1994        |
| 5 Rate capacity (gpm)  | 350                 |      | 350   | 350     |      | 350         |
| 6 Size   | 5HP                 |      | 5HP   | 5HP     |      | 5HP         |
| 7 How driven?  | elect               |      | elect | elect   |      | elect       |
| 8 Give nameplate data of driver  |                     |      |       |         |      |             |
| 9 What preventative maintenance is given pumping equipment?                  | Monthly Maintenance |      |       |         |      |             |
| 10 Are manufacturer's instructions adhered to?                               | Yes                 |      |       |         |      |             |
| 11 What, if any, repairs were accomplished on pumping equipment during year? | General Repairs     |      |       |         |      |             |
| 12 Size (inches)   | 8 in.               |      |       |         |      |             |
| 13 Type (CI, VCP, etc.)  | PVC                 |      |       |         |      |             |
| 14 Average Length  |                     |      |       |         |      |             |
| 15 Number of active service connections                                      | Service Connections |      |       |         |      |             |
| 16 Beginning of year   |                     |      |       |         |      |             |
| 17 Added during year   |                     |      |       |         |      |             |
| 18 Retired during year   | - 0                 |      |       |         |      |             |
| 19 Close of year   |                     |      |       |         |      |             |
| 20 Give full particulars concerning inactive connections                     | none                |      |       |         |      |             |
| 21   |                     |      |       |         |      |             |
| 22 What repairs were accomplished during year?                               | Regular Maintenance |      |       |         |      |             |

Collecting, Interceptor and Force Mains

|                                  | Collecting Mains |  |  | Interceptor Mains |  |  | Force Mains |  |  |
|----------------------------------|------------------|--|--|-------------------|--|--|-------------|--|--|
| 24 Size (inches)                 |                  |  |  |                   |  |  |             |  |  |
| 25 Type of main (CI, VCP, etc.)  |                  |  |  |                   |  |  |             |  |  |
| 26 Length of pipe (nearest foot) |                  |  |  |                   |  |  |             |  |  |
| 27 Beginning of year             |                  |  |  |                   |  |  |             |  |  |
| 28 Added during year             |                  |  |  |                   |  |  |             |  |  |
| 29 Retired during year           |                  |  |  |                   |  |  |             |  |  |
| 30 Close of year                 |                  |  |  |                   |  |  |             |  |  |
| 31 Manholes                      |                  |  |  |                   |  |  |             |  |  |
| 32 Size                          |                  |  |  |                   |  |  |             |  |  |
| 33 Type                          |                  |  |  |                   |  |  |             |  |  |
| 34 Number                        |                  |  |  |                   |  |  |             |  |  |
| 35 Beginning of year             |                  |  |  |                   |  |  |             |  |  |
| 36 Added during year             |                  |  |  |                   |  |  |             |  |  |
| 37 Retired during year           |                  |  |  |                   |  |  |             |  |  |
| 38 Close of year                 |                  |  |  |                   |  |  |             |  |  |
| 39                               |                  |  |  |                   |  |  |             |  |  |
| 40                               |                  |  |  |                   |  |  |             |  |  |
| 41                               |                  |  |  |                   |  |  |             |  |  |

W-1 98

For Year Ended December 31, 1988

Report of W.C. W & S Co.

WATER OPERATING REVENUES

| Particulars (a)                                  | Avg. No. Customers (b) | This Year Gallons of Water Sold (c) | Amounts (d)          | Avg. No. Customers (e) | Last Year Gallons of Water Sold (f) | Amounts (g) |
|--|------------------------|-------------------------------------|----------------------|------------------------|-------------------------------------|-------------|
| Operating Revenues                               |                        |                                     |                      |                        |                                     |             |
| Sales of Water                                   |                        |                                     |                      |                        |                                     |             |
| Unmetered sales to general customers (460)       | 200                    |                                     | 47,090 <sup>02</sup> | 175                    |                                     |             |
| Unmetered sales to residential customers (460.1) |                        |                                     |                      |                        |                                     |             |
| Unmetered sales to commercial customers (460.2)  |                        |                                     |                      |                        |                                     |             |
| Unmetered sales to industrial customers (460.3)  |                        |                                     |                      |                        |                                     |             |
| Unmetered sales to public authorities (460.4)    |                        |                                     |                      |                        |                                     |             |
| Total Account 460                                |                        |                                     |                      |                        |                                     |             |
| Metered sales to general customers (461)         |                        |                                     |                      |                        |                                     |             |
| Metered sales to residential customers (461.1)   |                        |                                     |                      |                        |                                     |             |
| Metered sales to commercial customers (461.2)    |                        |                                     |                      |                        |                                     |             |
| Metered sales to industrial customers (461.3)    |                        |                                     |                      |                        |                                     |             |
| Metered sales to public authorities (461.4)      |                        |                                     |                      |                        |                                     |             |
| Total Account 461                                |                        |                                     |                      |                        |                                     |             |
| Private fire protection service (462)            |                        |                                     |                      |                        |                                     |             |
| Public fire protection service (463)             |                        |                                     |                      |                        |                                     |             |
| Other sales to public authorities (464)          |                        |                                     |                      |                        |                                     |             |
| Sales to irrigation customers (465)              |                        |                                     |                      |                        |                                     |             |
| Sales for resale (466)                           |                        |                                     |                      |                        |                                     |             |
| Interdepartmental sales (467)                    |                        |                                     |                      |                        |                                     |             |
| Total Sales of Water                             |                        |                                     |                      |                        |                                     |             |
| Other Operating Revenues                         |                        |                                     |                      |                        |                                     |             |
| Forfeited discounts (470)                        |                        |                                     |                      |                        |                                     |             |
| Miscellaneous service revenues (471)             |                        |                                     |                      |                        |                                     |             |
| Rents from water property (472)                  |                        |                                     |                      |                        |                                     |             |
| Interdepartmental rents (473)                    |                        |                                     |                      |                        |                                     |             |
| Other water revenues (474)                       |                        |                                     |                      |                        |                                     |             |
| Total Other Operating Revenues                   |                        |                                     |                      |                        |                                     |             |
| Total Operating Revenues                         |                        |                                     |                      |                        |                                     |             |





| WATER OPERATION AND MAINTENANCE EXPENSES                                 |                  |                  |
|--|------------------|------------------|
| Particulars<br>(a)   | This Year<br>(b) | Last Year<br>(c) |
| <u>Transmission and Distribution Expenses</u>                            |                  |                  |
| 1 Operation Supervision and Engineering (660) . . . . .                  |                  |                  |
| 2 Storage Facilities Expenses (661) . . . . .                            |                  |                  |
| 3 Transmission and Distribution Lines Expenses (662) . . . . .           |                  |                  |
| 4 Meter Expenses (663) . . . . .   |                  |                  |
| 5 Customer Installations Expenses (664) . . . . .                        |                  |                  |
| 6 Miscellaneous Expenses (665) . . . . .                                 |                  |                  |
| 7 Rents (666) . . . . .  |                  |                  |
| 8 Maintenance Supervision and Engineering (670) . . . . .                |                  |                  |
| 9 Maintenance of Structures and Improvements (671) . . . . .             |                  |                  |
| 10 Maintenance of Distribution Reservoirs and Standpipes (672) . . . . . |                  |                  |
| 11 Maintenance of Transmission and Distribution Mains (673) . . . . .    |                  |                  |
| 12 Maintenance of Fire Mains (674) . . . . .                             |                  |                  |
| 13 Maintenance of Services (675) . . . . .                               |                  |                  |
| 14 Maintenance of Meters (676) . . . . .                                 |                  |                  |
| 15 Maintenance of Hydrants (677) . . . . .                               |                  |                  |
| 16 Maintenance of Miscellaneous Plant (678) . . . . .                    |                  |                  |
| 17 Total Transmission and Distribution Expenses . . . . .                |                  |                  |
| <u>Customer Accounts Expenses</u>  |                  |                  |
| 18 Supervision (901) . . . . .   |                  |                  |
| 19 Meter Reading Expenses (902) . . . . .                                |                  |                  |
| 20 Customer Records and Collection Expenses (903) . . . . .              |                  |                  |
| 21 Uncollectible Accounts (904) . . . . .                                |                  |                  |
| 22 Miscellaneous Customer Accounts Expenses (905) . . . . .              |                  |                  |
| 23 Total Customer Accounts Expenses . . . . .                            |                  |                  |
| <u>Customer Service &amp; Information Expense</u>                        |                  |                  |
| 24 Customer Service & Information Expense (907) . . . . .                |                  |                  |
| <u>Sales Promotion Expense</u>   |                  |                  |
| 25 Sales Promotion Expense (910) . . . . .                               |                  |                  |
| <u>Administrative and General Expenses</u>                               |                  |                  |
| 26 Administrative and General Salaries (920) . . . . .                   |                  |                  |
| 27 Office Supplies and Other Expenses (921) . . . . .                    |                  |                  |
| 28 Administrative Expenses Transferred - Credit (922) . . . . .          |                  |                  |
| 29 Outside Services Employed (923) . . . . .                             |                  |                  |
| 30 Property Insurance (924) . . . . .                                    |                  |                  |
| 31 Injuries and Damages (925) . . . . .                                  |                  |                  |
| 32 Employees Pension and Benefits (926) . . . . .                        |                  |                  |
| 33 Franchise Requirements (927) . . . . .                                |                  |                  |
| 34 Regulatory Commission Expenses (928) . . . . .                        |                  |                  |
| 35 Duplicate Charges - Credit (929) . . . . .                            |                  |                  |
| 36 Institutional or Goodwill Advertising Expense (930.1) . . . . .       |                  |                  |
| 37 Miscellaneous General Expenses (930.2) . . . . .                      |                  |                  |
| 38 Research and Development Expenses (930.3) . . . . .                   |                  |                  |
| 39 Rents (931) . . . . .   |                  |                  |
| 40 Maintenance of General Plant (932) . . . . .                          |                  |                  |
| 41 Total Administrative and General Expenses . . . . .                   |                  |                  |
| 42 Total Water Operation and Maintenance Expenses . . . . .              |                  |                  |

WCHTS Co.

For Year Ended December 31, 1978

Report to Citizens (1) and/or stockholders' property from one account to another. Operations of various of the subsidiary providing prior should be reported as Citizens (1) or Citizens (1) accordingly, as they are concerned of addition or retirement. Please explain any items as Citizens (1) or other non-Citizens.

WATER UTILITY PLANT IN SERVICE

| Account  | Balance<br>First of Year<br>(6) | Additions<br>During Year<br>(7) | Retirements<br>During Year<br>(8) | Adjustments<br>Increase or<br>Decrease<br>(9) | Balance<br>End of Year<br>(1) |
|--|---------------------------------|---------------------------------|-----------------------------------|---|-------------------------------|
| 1 Depreciation (301) . . . . .                             |                                 |                                 |                                   |   |                               |
| 2 Franchises and Concessions (302) . . . . .               |                                 |                                 |                                   |   |                               |
| 3 Miscellaneous Intangible Plant (303) . . . . .           |                                 |                                 |                                   |   |                               |
| 4 Total Intangible Plant . . . . .                         |                                 |                                 |                                   |   |                               |
| 5 Land and Land Rights (310) . . . . .                     |                                 |                                 |                                   |   |                               |
| 6 Structures and Improvements (311) . . . . .              |                                 |                                 |                                   |   |                               |
| 7 Collecting and Impounding Reservoirs (312) . . . . .     |                                 |                                 |                                   |   |                               |
| 8 Lake, River and Other Intakes (313) . . . . .            |                                 |                                 |                                   |   |                               |
| 9 Weirs and Sumps (314) . . . . .                          |                                 |                                 |                                   |   |                               |
| 10 Infiltration Galleries & Tunnels (315) . . . . .        |                                 |                                 |                                   |   |                               |
| 11 Supply Mains (316) . . . . .                            |                                 |                                 |                                   |   |                               |
| 12 Other Water Supply Plant (317) . . . . .                |                                 |                                 |                                   |   |                               |
| 13 Total Source of Supply Plant . . . . .                  |                                 |                                 |                                   |   |                               |
| 14 Land and Land Rights (320) . . . . .                    |                                 |                                 |                                   |   |                               |
| 15 Structures and Improvements (321) . . . . .             |                                 |                                 |                                   |   |                               |
| 16 Boiler Plant Equipment (322) . . . . .                  |                                 |                                 |                                   |   |                               |
| 17 Other Power Production Equipment (323) . . . . .        |                                 |                                 |                                   |   |                               |
| 18 Steam Pumping Equipment (324) . . . . .                 |                                 |                                 |                                   |   |                               |
| 19 Electric Pumping Equipment (325) . . . . .              |                                 |                                 |                                   |   |                               |
| 20 Diesel Pumping Equipment (326) . . . . .                |                                 |                                 |                                   |   |                               |
| 21 Hydraulic Pumping Equipment (327) . . . . .             |                                 |                                 |                                   |   |                               |
| 22 Other Pumping Equipment . . . . .                       |                                 |                                 |                                   |   |                               |
| 23 Total Pumping Plant . . . . .                           |                                 |                                 |                                   |   |                               |
| 24 Land and Land Rights (330) . . . . .                    |                                 |                                 |                                   |   |                               |
| 25 Structures and Improvements (331) . . . . .             |                                 |                                 |                                   |   |                               |
| 26 Water Treatment Equipment (332) . . . . .               |                                 |                                 |                                   |   |                               |
| 27 Total Water Treatment Plant . . . . .                   |                                 |                                 |                                   |   |                               |
| 28 Land and Land Rights (340) . . . . .                    |                                 |                                 |                                   |   |                               |
| 29 Structures and Improvements (341) . . . . .             |                                 |                                 |                                   |   |                               |
| 30 Distribution Reservoirs & Standpipes (342) . . . . .    |                                 |                                 |                                   |   |                               |
| 31 Transmission and Distribution Mains (343) . . . . .     |                                 |                                 |                                   |   |                               |
| 32 Fire Mains (344) . . . . .                              |                                 |                                 |                                   |   |                               |
| 33 Sewers (345) . . . . .                                  |                                 |                                 |                                   |   |                               |
| 34 Storm (346) . . . . .                                   |                                 |                                 |                                   |   |                               |
| 35 Water (Substation) (347) . . . . .                      |                                 |                                 |                                   |   |                               |
| 36 Hydrants (348) . . . . .                                |                                 |                                 |                                   |   |                               |
| 37 Other Transmission & Distribution Plant (349) . . . . . |                                 |                                 |                                   |   |                               |
| 38 Total Transmission & Distribution Plant . . . . .       |                                 |                                 |                                   |   |                               |
| 39 Land and Land Rights (389) . . . . .                    |                                 |                                 |                                   |   |                               |
| 40 Structures and Improvements (390) . . . . .             |                                 |                                 |                                   |   |                               |
| 41 Office Furniture and Equipment (391) . . . . .          |                                 |                                 |                                   |   |                               |
| 42 Transportation Equipment (392) . . . . .                |                                 |                                 |                                   |   |                               |
| 43 Signs Equipment (393) . . . . .                         |                                 |                                 |                                   |   |                               |
| 44 Tank, Shop and Garage Equipment (394) . . . . .         |                                 |                                 |                                   |   |                               |
| 45 Lifting/Lift Equipment (395) . . . . .                  |                                 |                                 |                                   |   |                               |
| 46 Power Operational Equipment (396) . . . . .             |                                 |                                 |                                   |   |                               |
| 47 Construction Equipment (397) . . . . .                  |                                 |                                 |                                   |   |                               |
| 48 Maintenance Equipment (398) . . . . .                   |                                 |                                 |                                   |   |                               |
| 49 Other Tangible Property (399) . . . . .                 |                                 |                                 |                                   |   |                               |
| 50 Total General Plant . . . . .                           |                                 |                                 |                                   |   |                               |
| 51 Total Water Utility Plant . . . . .                     |                                 |                                 |                                   |   |                               |

Report below by plant accounts, balance of plant and/or year for each separate water system using separate pages.

|    |  |  |  |  |  |
|----|--|--|--|--|--|
| 52 |  |  |  |  |  |
| 53 |  |  |  |  |  |
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| 60 |  |  |  |  |  |

INTERDEPARTMENTAL SALES (ACCOUNT 467)

|    | Name of Other Department (a) | Basis of Charge to Other Department (b) | Point of Delivery (c) | Gallons (000 Omitted) (d) | Revenue (e) | Revenue Per M. Gal. (Cents) (f) |
|----|------------------------------|---|-----------------------|---------------------------|-------------|---------------------------------|
| 1  |                              |   |                       |                           |             |                                 |
| 2  |                              |   |                       |                           |             |                                 |
| 3  |                              |   |                       |                           |             |                                 |
| 4  |                              |   |                       |                           |             |                                 |
| 5  |                              |   |                       |                           |             |                                 |
| 6  |                              |   |                       |                           |             |                                 |
| 7  |                              |   |                       |                           |             |                                 |
| 8  |                              |   |                       |                           |             |                                 |
| 9  |                              |   |                       |                           |             |                                 |
| 10 |                              |   |                       |                           |             |                                 |
| 11 |                              |   |                       |                           |             |                                 |
| 12 |                              |   |                       |                           |             |                                 |
| 13 |                              |   |                       |                           |             |                                 |
| 14 |                              |   |                       |                           |             |                                 |
| 15 |                              |   |                       |                           |             |                                 |
| 16 |                              |   |                       |                           |             |                                 |
| 17 |                              |   |                       |                           |             |                                 |
| 18 |                              |   |                       |                           |             |                                 |
| 19 |                              |   |                       |                           |             |                                 |
| 20 |                              |   |                       |                           |             |                                 |
| 21 | TOTAL                        |   |                       |                           |             |                                 |

RENTS FROM WATER PROPERTIES (ACCOUNT 472)

1. Report below rents received during the year for use by others of property devoted to water operations by the utility.
2. Minor rents may be entered at the total amount for each class of such rents.
3. If rents are includible which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account represents profit or return on property, depreciation, and taxes, give particulars and the basis of apportionment of such charges to this account.
4. Designate if lessee is an associated company by placing an "X" in Column (b).

|    | Name of Lessee (a) | Assoc. Co. (b) | Description of Property (c) | Amount of Revenue for Year (d) |
|----|--------------------|----------------|-----------------------------|--------------------------------|
| 22 |                    |                |                             |                                |
| 23 |                    |                |                             |                                |
| 24 |                    |                |                             |                                |
| 25 |                    |                |                             |                                |
| 26 |                    |                |                             |                                |
| 27 |                    |                |                             |                                |
| 28 |                    |                |                             |                                |
| 29 |                    |                |                             |                                |
| 30 |                    |                |                             |                                |
| 31 |                    |                |                             |                                |
| 32 |                    |                |                             |                                |
| 33 |                    |                |                             |                                |
| 34 |                    |                |                             |                                |
| 35 |                    |                |                             |                                |
| 36 |                    |                |                             |                                |
| 37 |                    |                |                             |                                |
| 38 |                    |                |                             |                                |
| 39 |                    |                |                             |                                |
| 40 |                    |                |                             |                                |
| 41 |                    |                |                             |                                |
| 42 |                    |                |                             |                                |
| 43 |                    |                |                             |                                |

**DEPRECIATION RESERVE - WATER UTILITY PROPERTY**

Report below the information called for concerning the Depreciation Reserve of the Reporting Utility at end of year and changes during the year, and explain in the space provided below any important adjustments made during the year. Show separately interest credits under a sinking fund or similar method of depreciation reserve accounting.

| Description or Classification of Property (a)    | Annual Depreciation Rate (b) | Balance Beginning of Year (c) | Addition to Reserve               |                   | Retirements of Property   |                     |
|--|------------------------------|-------------------------------|-----------------------------------|-------------------|---------------------------|---------------------|
|  |                              |                               | Annual Depreciation Provision (d) | Other Credits (e) | Book Cost of Property (f) | Cost of Removal (g) |
| <u>Source of Supply Plant</u>                    |                              |                               |                                   |                   |                           |                     |
| 1 Structures and Improvements (311)              |                              |                               |                                   |                   |                           |                     |
| 2 Collecting and Impounding Reservoirs (312)     |                              |                               |                                   |                   |                           |                     |
| 3 Lake, River and Other Intakes (313)            |                              |                               |                                   |                   |                           |                     |
| 4 Wells and Springs (314)                        |                              |                               |                                   |                   |                           |                     |
| 5 Infiltration Galleries and Tunnels (315)       |                              |                               |                                   |                   |                           |                     |
| 6 Supply Mains (316)                             |                              |                               |                                   |                   |                           |                     |
| 7 Other Water Source Plant (317)                 |                              |                               |                                   |                   |                           |                     |
| <u>Pumping Plant</u>                             |                              |                               |                                   |                   |                           |                     |
| 8 Structures and Improvements (321)              |                              |                               |                                   |                   |                           |                     |
| 9 Boiler Plant Equipment (322)                   |                              |                               |                                   |                   |                           |                     |
| 10 Other Power Production Equipment (323)        |                              |                               |                                   |                   |                           |                     |
| 11 Steam Pumping Equipment (324)                 |                              |                               |                                   |                   |                           |                     |
| 12 Electric Pumping Equipment (325)              |                              |                               |                                   |                   |                           |                     |
| 13 Diesel Pumping Equipment (326)                |                              |                               |                                   |                   |                           |                     |
| 14 Hydraulic Pumping Equipment (327)             |                              |                               |                                   |                   |                           |                     |
| 15 Other Pumping Equipment (328)                 |                              |                               |                                   |                   |                           |                     |
| <u>Water Treatment Plant</u>                     |                              |                               |                                   |                   |                           |                     |
| 16 Structures and Improvements (331)             |                              |                               |                                   |                   |                           |                     |
| 17 Water Treatment Equipment (332)               |                              |                               |                                   |                   |                           |                     |
| <u>Transmission &amp; Distribution Plant</u>     |                              |                               |                                   |                   |                           |                     |
| 18 Structures and Improvements (341)             |                              |                               |                                   |                   |                           |                     |
| 19 Distribution Reservoirs and Standpipes (342)  |                              |                               |                                   |                   |                           |                     |
| 20 Transmission and Distribution Mains (343)     |                              |                               |                                   |                   |                           |                     |
| 21 Fire Mains (344)                              |                              |                               |                                   |                   |                           |                     |
| 22 Services (345)                                |                              |                               |                                   |                   |                           |                     |
| 23 Meters (346)                                  |                              |                               |                                   |                   |                           |                     |
| 24 Hydrants (348)                                |                              |                               |                                   |                   |                           |                     |
| 25 Other Transmission & Distribution Plant (349) |                              |                               |                                   |                   |                           |                     |
| <u>General Plant</u>                             |                              |                               |                                   |                   |                           |                     |
| 26 Structures and Improvements (390)             |                              |                               |                                   |                   |                           |                     |
| 27 Office Furniture and Equipment (391)          |                              |                               |                                   |                   |                           |                     |
| 28 Transportation Equipment (392)                |                              |                               |                                   |                   |                           |                     |
| 29 Stores Equipment (393)                        |                              |                               |                                   |                   |                           |                     |
| 30 Tools, Shop and Garage Equipment (394)        |                              |                               |                                   |                   |                           |                     |
| 31 Laboratory Equipment (395)                    |                              |                               |                                   |                   |                           |                     |
| 32 Power Operated Equipment (396)                |                              |                               |                                   |                   |                           |                     |
| 33 Communication Equipment (397)                 |                              |                               |                                   |                   |                           |                     |
| 34 Miscellaneous Equipment (398)                 |                              |                               |                                   |                   |                           |                     |
| 35 Other Tangible Property (399)                 |                              |                               |                                   |                   |                           |                     |
| 36 Totals  |                              |                               |                                   |                   |                           |                     |

- 37 1. Do not use composite rate when account rates have been prescribed by the Commission.
- 38 2. State if the rates shown in Column (b) were authorized by the Commission \_\_\_\_\_.
- 39 3. If answer to (2) above is yes, state whether authorization was by Commission Order or letter \_\_\_\_\_.
- 40 4. State the date when authorized rates were made effective \_\_\_\_\_.
- 41 5. If sub-account rates are used, show computation below which was used to arrive at account rate shown in table above:

**DEPRECIATION RESERVE - WATER UTILITY PROPERTY**

Report below the information called for concerning the Depreciation Reserve of the Reporting Utility at end of year and changes during the year, and explain in the space provided below any important adjustments made during the year. Show separately interest credits under a sinking fund or similar method of depreciation reserve accounting.

|    | Retirements of Property  |                           | Balance<br>End<br>Of Year<br>(k) | (l)  |
|----|--------------------------|---------------------------|----------------------------------|--|
|    | Salvage<br>Credit<br>(h) | Net<br>Retirements<br>(i) |                                  |  |
| 1  |                          |                           |                                  | Total Depreciation Expense (Cols. (d) & (e) . . .  |
| 2  |                          |                           |                                  | Less amounts charged clearing accounts . . . . .   |
| 3  |                          |                           |                                  |  |
| 4  |                          |                           |                                  | Plus allocation of depreciation on common plant    |
| 5  |                          |                           |                                  |  |
| 6  |                          |                           |                                  |  |
| 7  |                          |                           |                                  | Total Water utility depreciation expense . . . . . |
| 8  |                          |                           |                                  | Total depreciation reserve (Col. K) . . . . .      |
| 9  |                          |                           |                                  | Plus allocation of reserve on common plant . . .   |
| 10 |                          |                           |                                  | Total depreciation reserve water utility . . . . . |
| 11 |                          |                           |                                  |  |
| 12 |                          |                           |                                  | Explanation of items in Col. (j):                  |
| 13 |                          |                           |                                  |  |
| 14 |                          |                           |                                  |  |
| 15 |                          |                           |                                  |  |
| 16 |                          |                           |                                  |  |
| 17 |                          |                           |                                  |  |
| 18 |                          |                           |                                  |  |
| 19 |                          |                           |                                  |  |
| 20 |                          |                           |                                  |  |
| 21 |                          |                           |                                  |  |
| 22 |                          |                           |                                  |  |
| 23 |                          |                           |                                  |  |
| 24 |                          |                           |                                  |  |
| 25 |                          |                           |                                  |  |
| 26 |                          |                           |                                  |  |
| 27 |                          |                           |                                  |  |
| 28 |                          |                           |                                  |  |
| 29 |                          |                           |                                  |  |
| 30 |                          |                           |                                  |  |
| 31 |                          |                           |                                  |  |
| 32 |                          |                           |                                  |  |
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| 34 |                          |                           |                                  |  |
| 35 |                          |                           |                                  |  |
| 36 |                          |                           |                                  |  |

**SALES OF WATER - BY COMMUNITIES**

1. Report below the information called for concerning sales of water by the respondent in each community (incorporated or unincorporated) served at any time during the year. For unmeasured sales report the best estimates available.
2. The information to be shown below should be on the same basis as provided in Water Operating Revenues.

| Community<br>(a) | Metered Sales to General Customers<br>(Account 461) |                                      |                                 | Unmetered Sales to General Customers<br>(Account 460) |                                      |                                 |
|------------------|---|--------------------------------------|---------------------------------|---|--------------------------------------|---------------------------------|
|                  | Operating Revenues<br>(b)                           | Gallons Sold<br>(000 Omitted)<br>(c) | Avg. Number of Customers<br>(d) | Operating Revenues<br>(e)                             | Gallons Sold<br>(000 Omitted)<br>(f) | Avg. Number of Customers<br>(g) |
| 1                |   |                                      |                                 |   |                                      |                                 |
| 2                |   |                                      |                                 |   |                                      |                                 |
| 3                |   |                                      |                                 |   |                                      |                                 |
| 4                |   |                                      |                                 |   |                                      |                                 |
| 5                |   |                                      |                                 |   |                                      |                                 |
| 6                |   |                                      |                                 |   |                                      |                                 |
| 7                |   |                                      |                                 |   |                                      |                                 |
| 8                |   |                                      |                                 |   |                                      |                                 |
| 9                |   |                                      |                                 |   |                                      |                                 |
| 10               |   |                                      |                                 |   |                                      |                                 |
| 11               |   |                                      |                                 |   |                                      |                                 |
| 12               |   |                                      |                                 |   |                                      |                                 |
| 13               |   |                                      |                                 |   |                                      |                                 |
| 14               |   |                                      |                                 |   |                                      |                                 |
| 15               |   |                                      |                                 |   |                                      |                                 |
| 16               |   |                                      |                                 |   |                                      |                                 |
| 17               |   |                                      |                                 |   |                                      |                                 |
| 18               |   |                                      |                                 |   |                                      |                                 |
| 19               |   |                                      |                                 |   |                                      |                                 |
| 20               |   |                                      |                                 |   |                                      |                                 |

**SALES FOR RESALE (ACCOUNT 466)**

1. Report below the information specified concerning water sold during the year to other water utilities or to public authorities for distribution to ultimate consumers. For unmeasured sales report the best estimates available.
2. The quantities reported should be those shown by the bills rendered to the purchasers.

| Name of Other Water Utility<br>(a) | Assoc. Utilities<br>(b) | Non-Associated Utilities<br>(c) | Municipalities<br>(d) | Sales Within State Boundaries<br>(e) | Exports Across State Lines<br>(f) |
|------------------------------------|-------------------------|---------------------------------|-----------------------|--------------------------------------|-----------------------------------|
| 21                                 |                         |                                 |                       |                                      |                                   |
| 22                                 |                         |                                 |                       |                                      |                                   |
| 23                                 |                         |                                 |                       |                                      |                                   |
| 24                                 |                         |                                 |                       |                                      |                                   |
| 25                                 |                         |                                 |                       |                                      |                                   |
| 26                                 |                         |                                 |                       |                                      |                                   |
| 27                                 |                         |                                 |                       |                                      |                                   |
| 28                                 |                         |                                 |                       |                                      |                                   |
| 29                                 |                         |                                 |                       |                                      |                                   |
| 30                                 |                         |                                 |                       |                                      |                                   |
| 31                                 |                         |                                 |                       |                                      |                                   |
| 32                                 |                         |                                 |                       |                                      |                                   |
| 33                                 |                         |                                 |                       |                                      |                                   |
| 34                                 |                         |                                 |                       |                                      |                                   |
| 35                                 |                         |                                 |                       |                                      |                                   |
| 36                                 |                         |                                 |                       |                                      |                                   |
| 37                                 |                         |                                 |                       |                                      |                                   |
| 38                                 |                         |                                 |                       |                                      |                                   |
| 39                                 |                         |                                 |                       |                                      |                                   |
| 40                                 |                         |                                 |                       |                                      |                                   |
| 41                                 |                         |                                 |                       |                                      |                                   |
| 42                                 |                         |                                 |                       |                                      |                                   |
| 43                                 |                         |                                 |                       |                                      |                                   |
| 44                                 |                         |                                 |                       |                                      |                                   |
| 45                                 |                         |                                 |                       |                                      |                                   |

**SALES OF WATER - BY COMMUNITIES**

3. If the respondent has any sales classified as Sales to Irrigation Customers (Account 465), or Other Sales to Public Authorities (Account 464) include these in the total for each community and attach a schedule showing these sales in each community.

|    | Private Fire Protection<br>(Account 462) |                                      |                                 | Public Fire Protection<br>(Account 463) |                                      |                                 | Total                     |                        |                                 |
|----|--|--------------------------------------|---------------------------------|---|--------------------------------------|---------------------------------|---------------------------|------------------------|---------------------------------|
|    | Operating Revenues<br>(h)                | Gallons Sold<br>(000 Omitted)<br>(i) | Avg. Number of Customers<br>(j) | Operating Revenues<br>(k)               | Gallons Sold<br>(000 Omitted)<br>(l) | Avg. Number of Customers<br>(m) | Operating Revenues<br>(n) | M. Gallons Sold<br>(o) | Avg. Number of Customers<br>(p) |
| 1  |  |                                      |                                 |   |                                      |                                 |                           |                        |                                 |
| 2  |  |                                      |                                 |   |                                      |                                 |                           |                        |                                 |
| 3  |  |                                      |                                 |   |                                      |                                 |                           |                        |                                 |
| 4  |  |                                      |                                 |   |                                      |                                 |                           |                        |                                 |
| 5  |  |                                      |                                 |   |                                      |                                 |                           |                        |                                 |
| 6  |  |                                      |                                 |   |                                      |                                 |                           |                        |                                 |
| 7  |  |                                      |                                 |   |                                      |                                 |                           |                        |                                 |
| 8  |  |                                      |                                 |   |                                      |                                 |                           |                        |                                 |
| 9  |  |                                      |                                 |   |                                      |                                 |                           |                        |                                 |
| 10 |  |                                      |                                 |   |                                      |                                 |                           |                        |                                 |
| 11 |  |                                      |                                 |   |                                      |                                 |                           |                        |                                 |
| 12 |  |                                      |                                 |   |                                      |                                 |                           |                        |                                 |
| 13 |  |                                      |                                 |   |                                      |                                 |                           |                        |                                 |
| 14 |  |                                      |                                 |   |                                      |                                 |                           |                        |                                 |
| 15 |  |                                      |                                 |   |                                      |                                 |                           |                        |                                 |
| 16 |  |                                      |                                 |   |                                      |                                 |                           |                        |                                 |
| 17 |  |                                      |                                 |   |                                      |                                 |                           |                        |                                 |
| 18 |  |                                      |                                 |   |                                      |                                 |                           |                        |                                 |
| 19 |  |                                      |                                 |   |                                      |                                 |                           |                        |                                 |
| 20 |  |                                      |                                 |   |                                      |                                 |                           |                        |                                 |

**SALES FOR RESALE (ACCOUNT 466)**

3. Provision is made in this schedule for designating the sales according to certain statistical classifications by placing "X's" in the appropriate Columns (b) to (f). Each sales item will appear in more than one classification.

|    | Point of Delivery<br>(g) | Pressure at Point of Delivery<br>(h) | Gallons Sold<br>(000 Omitted)<br>(i) | Revenue<br>(j) | Revenue Per M. Gallons<br>(k) |
|----|--------------------------|--------------------------------------|--------------------------------------|----------------|-------------------------------|
| 21 |                          |                                      |                                      |                |                               |
| 22 |                          |                                      |                                      |                |                               |
| 23 |                          |                                      |                                      |                |                               |
| 24 |                          |                                      |                                      |                |                               |
| 25 |                          |                                      |                                      |                |                               |
| 26 |                          |                                      |                                      |                |                               |
| 27 |                          |                                      |                                      |                |                               |
| 28 |                          |                                      |                                      |                |                               |
| 29 |                          |                                      |                                      |                |                               |
| 30 |                          |                                      |                                      |                |                               |
| 31 |                          |                                      |                                      |                |                               |
| 32 |                          |                                      |                                      |                |                               |
| 33 |                          |                                      |                                      |                |                               |
| 34 |                          |                                      |                                      |                |                               |
| 35 |                          |                                      |                                      |                |                               |
| 36 |                          |                                      |                                      |                |                               |
| 37 |                          |                                      |                                      |                |                               |
| 38 |                          |                                      |                                      |                |                               |
| 39 |                          |                                      |                                      |                |                               |
| 40 |                          |                                      |                                      |                |                               |
| 41 |                          |                                      |                                      |                |                               |
| 42 |                          |                                      |                                      |                |                               |
| 43 |                          |                                      |                                      |                |                               |
| 44 |                          |                                      |                                      |                |                               |
| 45 |                          |                                      |                                      |                |                               |



1. Report below the information called for concerning water purchased during the year.
2. The quantities reported should be those shown by the bills rendered by the vendor.
3. Provision is made in this schedule for designating water purchases according to certain statistical classifications by placing "X's" in the appropriate columns (b) to (f). Each purchase will appear in more than one classification.

|    | Name of Vendor<br>(a) | Associated Utilities<br>(b) | Associated Non-Utilities<br>(c) | Non-Associated Utilities<br>(d) | Purchases Within State Boundaries<br>(e) | Imports Across State Lines<br>(f) | Point of Receipt<br>(g) | Pressure at Point of Delivery<br>(h) | Gallons Purchased (000 Omitted)<br>(i) | Cost of Water Purchased<br>(j) | Cost Per M Gallons<br>(k) |
|----|-----------------------|-----------------------------|---------------------------------|---------------------------------|--|-----------------------------------|-------------------------|--------------------------------------|--|--------------------------------|---------------------------|
| 1  |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 2  |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 3  |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 4  |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 5  |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 6  |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 7  |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 8  |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 9  |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 10 |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 11 |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 12 |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 13 |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 14 |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 15 |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 16 |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 17 |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 18 |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 19 |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 20 |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 21 |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 22 |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 23 |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 24 |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |
| 25 |                       |                             |                                 |                                 |  |                                   |                         |                                      |  |                                |                           |

NORTH

10  
part of  
W.C. WATSON

For Year Ended December 31, 1928

**DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS**

Report data requested, for accounts as indicated. For Account 923, report total amount paid as well as amount applicable to water utility operation.

|    | Description of Item<br>(a)  | Amount<br>(b) |
|----|---|---------------|
| 1  | Acct. 923. Outside Services Employed - State total cost, nature of service, and   |               |
| 2  | name of each person who was paid for services includible in this account -        |               |
| 3  | \$5,000 or more:  |               |
| 4  |   |               |
| 5  |   |               |
| 6  |   |               |
| 7  |   |               |
| 8  |   |               |
| 9  |   |               |
| 10 |   |               |
| 11 | Total _____   |               |
| 12 |   |               |
| 13 | Acct. 924. Property Insurance - List hereunder major classes of expenses and also |               |
| 14 | state extent to which utility is self-insured against insurable risks to its      |               |
| 15 | property:   |               |
| 16 | Premiums for insurance _____  |               |
| 17 | Dividends received from insurance companies - Credit _____                        |               |
| 18 | Amounts credited to Acct. 261, Property Insurance Reserve _____                   |               |
| 19 | Other Expenses (list major classes): _____  |               |
| 20 |   |               |
| 21 |   |               |
| 22 |   |               |
| 23 |   |               |
| 24 |   |               |
| 25 |   |               |
| 26 |   |               |
| 27 |   |               |
| 28 |   |               |
| 29 |   |               |
| 30 |   |               |
| 31 | Total _____   |               |
| 32 |   |               |
| 33 | Acct. 925. Injuries and Damages - List hereunder major classes of expense. Also   |               |
| 34 | state extent to which utility is self-insured against risks of injuries and       |               |
| 35 | damages to employees or others:   |               |
| 36 | Premiums for insurance _____  |               |
| 37 | Dividend received from insurance companies - Credit _____                         |               |
| 38 | Amounts credited to Acct. 262, Injuries and Damages Reserves _____                |               |
| 39 | Expenses of investigating and adjusting claims _____                              |               |
| 40 | Costs of safety and accident-prevention activities _____                          |               |
| 41 | Other expenses (list major classes): _____  |               |
| 42 |   |               |
| 43 |   |               |
| 44 |   |               |
| 45 |   |               |
| 46 |   |               |
| 47 |   |               |
| 48 |   |               |
| 49 |   |               |
| 50 | Total _____   |               |
| 51 |   |               |

*W C W & S Co.*

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS (cont.)

|    | Description of Item<br>(a)  | Amount<br>(b) |
|----|---|---------------|
| 1  | Acct. 926. Employee Pensions and Benefits - Report total amount for utility     |               |
| 2  | hereunder and show credit for amounts transferred to construction or other      |               |
| 3  | accounts, leaving the net balance in Acct. 926:                                 |               |
| 4  | Pension accruals or payments to pension funds _____                             |               |
| 5  | Pension payments under unfunded basis _____                                     |               |
| 6  | Employees' benefits (life, health, accident and hospital insurance, etc.) _____ |               |
| 7  | Expense of educational and recreational activities for employees _____          |               |
| 8  | Other Expenses (list major items): _____  |               |
| 9  |   |               |
| 10 |   |               |
| 11 |   |               |
| 12 |   |               |
| 13 | Total _____   |               |

15 Acct. 928. Regulatory Commission Expenses:

16 1. Give the particulars called for below concerning all expenses incurred

17 during the year in connection with formal cases before regulatory

18 commissions, or other regulatory bodies, or cases in which such a body was

19 a party.

20 2. Include in description, the case, the name of regulatory body and case

21 or docket number.

22 3. Include as expenses charged off during the year (Column (G), the

23 amount of any deferred regulatory commission expenses amortized for

24 year.

| Description of Case<br>(a) | Expenses Incurred During Year                  |                                  |              | Transferred<br>to Misc.<br>Deferred Debits<br>(Acct. 186)<br>(e) | Charged Off During Year |               |
|----------------------------|--|----------------------------------|--------------|--|-------------------------|---------------|
|                            | Assessed by<br>Regulatory<br>Commission<br>(b) | Expenses<br>of<br>Utility<br>(c) | Total<br>(d) |  | Acct. No.<br>(f)        | Amount<br>(g) |
|                            |  |                                  |              |  |                         |               |
|                            |  |                                  |              |  |                         |               |
|                            |  |                                  |              |  |                         |               |
|                            |  |                                  |              |  |                         |               |
|                            |  |                                  |              |  |                         |               |
|                            |  |                                  |              |  |                         |               |
|                            |  |                                  |              |  |                         |               |
|                            |  |                                  |              |  |                         |               |
|                            |  |                                  |              |  |                         |               |
| 38                         | Total _____                                    |                                  |              |  |                         |               |

39 Amortization of Deferred Regulatory Commission Expenses for previous years

40 Total Charged Off during year \_\_\_\_\_

42 Acct. 930.2 - Miscellaneous General Expenses:

43 Industry Association Dues \_\_\_\_\_

44 Other Experimental and General Research Expenses \_\_\_\_\_

45 Expense of corporate organization and of servicing outstanding securities of utility \_\_\_\_\_

46 National institutional advertising expenses \_\_\_\_\_

47 Local institutional advertising expenses \_\_\_\_\_

48 Directors' fees and expenses \_\_\_\_\_

49 Other expenses (list major items) \_\_\_\_\_

50 \_\_\_\_\_

51 \_\_\_\_\_

52 \_\_\_\_\_

53 Total \_\_\_\_\_

54 \_\_\_\_\_

55 Acct. 922. Administrative Expenses Transferred - Credit - Explain basis of computation of credit:

56 \_\_\_\_\_

57 \_\_\_\_\_

58 \_\_\_\_\_

59 Total \_\_\_\_\_

60 \_\_\_\_\_