

SEWER AND/OR WATER UTILITIES
(Class D)

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.

1248 Mimosa Ct., Foristell, MO 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, 19 97

Exhibit No. 3
Case No(s) WM 2004-0122
Date 1-12-03 Rptr XF

1 FOR THE YEAR ENDED DECEMBER 31, 19 97

2 COMPANY NAME: WARREN COUNTY WATER & Sewer

3 COMPANY ADDRESS: 1248 Mimosa Ct.

4 Foristell, MO 63348

5 COMPANY PHONE NUMBER: (314) 463 1441

6 UTILITY SERVICE(S) PROVIDED: WATER SEWER (Circle areas)

NAME, ADDRESS, AND PHONE NUMBER OF PERSON(S) TO CONTACT CONCERNING INFORMATION CONTAINED IN THIS REPORT:

7 GARY L. SMITH (Same as Above)

8 _____

9 _____

10 _____

11 _____

12 _____

13 _____

NAME, ADDRESS, AND PHONE NUMBER OF PERSON(S) TO CONTACT CONCERNING PLANT OPERATIONS:

14 SAME AS ABOVE

15 _____

16 _____

17 _____

18 _____

19 _____

20 _____

CERTIFICATION

I HEREBY CERTIFY THAT THE INFORMATION CONTAINED IN AND ATTACHED TO THIS ANNUAL REPORT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

21 DATE: 1-14-99 TITLE: President

22 SIGNATURE: 

2 Company Name: WARREN COUNTY WATER & SEWER

3 Date of Original Organization of Utility: 1-1-93

4 Date of Original Certificate of Convenience and Necessity: 2-1-83

CAPITAL STOCK (COMMON AND PREFERRED)

Class and Series of Stock	Number of Shares Authorized	Par or Stated Value Per Share	Number of Shares Issued
5 <u>Common</u>	<u>500</u>	<u>1.00</u>	<u>500</u>
6			
7			
8			
9			

SECURITY HOLDERS AND VOTING POWERS

Report below the **NAMES AND ADDRESS** of the ten stockholders who, at the end of the year, had the greatest voting powers in the respondent, **AND STATE THE NUMBER OF VOTES** each would have had a right to cast on that date. If any such holder held in trust, give the nature of the trust and the beneficial owner. Show also total votes of **ALL** securities with voting powers.

Names and Addresses	Number of votes
10 <u>Gary L. Smith</u>	<u>500</u>
11	
12	
13	
14	
15	
16	
17	
18	
19	

20 Total Number of Votes Held by Above: 500

21 Total Number of Votes of all Securities with Voting Powers: 500

2 Company Name: WARREN COUNTY WATER & SEWER

Describe major transactions occurring during year which will have a major effect on operations, such as rate changes, replacement of equipment, and other abnormal cash expenditures of \$250 or more.

3 Replaced Motor/Pump for well

4 - Approximate cost. \$15,000⁰⁰

5 Replaced Lift Station at Boat Dock

6 Approx cost \$20,000⁰⁰

7 A new utility, Sumner Ridge, was
8 permitted to be established in
9 this Company's Service area.

10 This action has resulted in
11 blocking access to another undeveloped
12 portion of our Service area. Also,
13 the well dug on this subdivision
14 will result in potential duplication
15 of wells if this Company is to
16 serve the balance of its Service
17 area.

2 Company Name: Warren County Water & Sewer Co.

**BALANCE SHEET
WATER AND SEWER OPERATIONS
ASSETS**

	Amount
3 <u>Water Plant in Service (pg. W-5, Line 46, Col. E)</u>	57,742
4 <u>Less: Water Depreciation Reserve (pg. W-6, Line 46, Col. M)</u>	761
5 <u>Net Water Plant in Service (Line 3 less Line 4)</u>	56,981
6 <u>Water Materials and Supplies (Pg. 11, Line 25)</u>	1,000
7 <u>Water Construction Work in Progress</u>	—
8 <u>Water Plant held for future use (attach explanation)</u>	—
9 <u>Water Plant Acquisition Adjustment</u>	—
10 <u>Sewer Plant in Service (pg. S-4, Line 24, Col. E)</u>	4,100
11 <u>Less: Sewer Depreciation Reserve (pg. S-5, Line 24, Col. M)</u>	0
12 <u>Net Sewer Plant in Service (Line 10 less Line 11)</u>	4,100
13 <u>Sewer Materials and Supplies (Pg. 11, Line 25)</u>	675
14 <u>Sewer Construction Work in Progress</u>	—
15 <u>Sewer Plant held for future use (attach explanation)</u>	—
16 <u>Sewer Plant Acquisition Adjustment</u>	—
17 <u>Other Plant (attach explanation)</u>	—
18 <u>Cash</u>	—
19 <u>Other Assets (Accounts Receivable, etc.) (attach explanation)</u>	—
20 Total Assets	119,677

2 Company Name: Warren County Water & Sewer

**BALANCE SHEET
WATER AND SEWER OPERATIONS
EQUITY AND LIABILITIES**

	Amount
3 <u>Capital Stock</u>	500 ⁰⁰
4 <u>Retained Earnings</u>	—
5 <u>Long Term Debt to Affiliates</u> <u>(owners, other owner controlled companies, etc.)</u>	—
6 <u>Short Term Debt to Affiliates</u> <u>(owners, other owner controlled companies, etc.)</u>	—
7 <u>Long Term Debt (banks, etc.)</u>	—
8 <u>Short Term Debt (banks, etc.)</u>	—
9 <u>Water Customer Deposits</u>	—
10 <u>Water Advances for Construction</u>	—
11 <u>Water CIAC (Pg. 9, Line 15)</u>	—
12 <u>Water Amortization of CIAC (Pg. 9, Line 22)</u>	—
13 <u>Net Water CIAC (Line 11 less Line 12)</u>	—
14 <u>Sewer Customer Deposits</u>	—
15 <u>Sewer Advances for Construction</u>	—
16 <u>Sewer CIAC (Pg. 9, Line 15)</u>	—
17 <u>Sewer Amortization of CIAC (Pg. 9, Line 22)</u>	—
18 <u>Net Sewer CIAC (Line 16 less Line 17)</u>	—
19 <u>Deferred Taxes - ITC</u>	—
20 <u>Deferred Taxes - Other (attach explanation)</u>	—
21 <u>Other Liabilities (Accounts Payable, etc.) (attach explanation)</u>	—
22 Total Equity and Liabilities	500 ⁰⁰

2 Company Name: Warren County Water & Sewer

SCHEDULE OF UNCOLLECTIBLE ACCOUNTS

Describe customer account and methods used to attempt collection. Also, state why account is uncollectible (Bankruptcy, etc.)

Amount Written Off

Water Utility Sewer Utility

		Water Utility	Sewer Utility
3	<u>NONE</u>		
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	Totals		

2 Company Name: Warren County Water & Sewer

PAYROLL INFORMATION

Names, titles and salaries of all officers and employees. Show total compensation paid to each during the year. Include all amounts including bonuses and other allowances. Enter 0 or none where applicable. Provide explanations where necessary. Use additional sheets where necessary.

	Name and Title	Total Utility Compensation	Payroll Charged To		
			Water Expense	Sewer Expense	Capitalized Payroll
3	<i>None</i>				
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15	Totals				

2 Company Name: Warren County Water + Sewer

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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

	Name of Recipient and Description of Service	AMOUNT OF PAYMENTS			
		Water		Sewer	
		Expensed	Capitalized	Expensed	Capitalized
3	Gary Smith - Management Fee	12000		12000	
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
	Totals	12000		12000	

(Page W-1)

(Page S-1)

2 Company Name: Warren County Water & Sewer

CONTRIBUTIONS IN AID OF CONSTRUCTION

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

	Water	Sewer
3 Balance First of Year	45000	100000
4 Additions During Year (Explain in detail)		
5 <u>NONE</u>		
6		
7		
8		
9		
10 Less: Deductions During Year (Explain in detail)		
11		
12		
13		
14		
15 Balance at End of Year	45000	100000

**AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
(PLEASE IDENTIFY AS ACCOUNT NUMBER 271A)**

16 Balance at First of Year	45000	100000
17 Total Contributions in Aid at End of Year (Line 15)	45000	100000
18 Total Plant in Service at End of Year (Page W-5 or S-4)	45000	100000
19 % Contributions To Plant (Line 17 ÷ Line 18)		
20 Total Depreciation Expense (Page W-6 or S-5)	0	= 0
Total Amortization of Contributions (Line 19 × Line 20)		
21 (Take Total To Page W-1 or S-1)		
22 Balance at End of Year (Line 16 + Line 21)	45000	100000

2 Company Name: Warren County Water & Sewer

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

Report information for each separate item of debt. Show principal amount to which each interest rate applies. Include all items on which interest was paid during year. Use additional sheets where necessary.

	Description of Obligation (Include Name and Address of Each Lender)	Date of Maturity	Loan Amount	Interest		Interest Charged To	
				Rate	Paid	Water Utility	Sewer Utility
3	<i>None</i>						
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							

Totals

2 Company Name: Warren County Water & Sewer

SCHEDULE OF MATERIALS AND SUPPLIES AVAILABLE AT END OF YEAR

	Description of Items (Pipe, Meters, Fittings, Valves, Gas, etc.)	Water		Sewer	
		Quantity	Amount	Quantity	Amount
3	<u>None</u>				
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	Totals				

2 Company Name: Warren County Water & Sewer

WATER OPERATING REVENUES, EXPENSES AND STATISTICS

	Amount
3 Total Operating Revenues (From Page W-2, Line 24)	
Operating Expenses	
4 Salaries & Wages (From Page 7, Line 15)	
5 Employee Pensions and Benefits	
6 Purchased Water	
7 Plant Operations Expenses (From Page W-3, Line 11)	16760
8 Billing Expenses	
9 Supplies and Expenses	
10 Transportation Expenses	
11 Rent Expense (Attach Explanation)	
12 Insurance Expense	
13 Outside Services Employed (Legal, Accounting, etc.) (From Page 8)	
14 Regulatory Commission Expenses	
15 Uncollectible Expenses (From Page 6, Line 28)	
16 Depreciation Expense (From Page W-6, Line 46)	
17 Amortization of contributions in aid of construction (Page 9)	()
18 Amortization Expense	
19 Tax Expenses (From Page W-3, Line 19)	
20 Interest Expense (From Page ¹⁰ 7 , Line 19)	
21 Other Expenses (Attach Explanation)	
22 Total Operating Expenses	
23 Net Income (Loss) (Line 3 less Line 22)	

See Attachment

2 Company Name: Warren County Water & Sewer

WATER OPERATING REVENUES EXPENSES AND STATISTICS (Continued)
 (Please indicate if metered amounts are in cubic feet measurements)

	Number of Customers		Gallons Sold 000's Omitted	Revenue Amount
	First of Year	End of Year		
Unmetered Sales of Water				
3 Residential - Single Family			XXXX	
4 Residential - Apartments			XXXX	
5 Residential - Mobile Homes			XXXX	
6 Commercial			XXXX	
7 Other Sales to Public Authorities			XXXX	
8 Other (Attach Explanation)			XXXX	
9 Total Unmetered Sales			XXXX	
Metered Sales of Water				
10 5/8" Meter	140	180		46861
11 3/4" Meter				
12 1" Meter				
13 1 1/2" Meter				
14 2" Meter				
15 Other (Attach Explanation)				
16 Total Metered Sales				46861
Other Operating Revenues				
17 Late Payment Fees				—
18 Inspection Fees				—
19 Reconnect Fees				—
20 Rent Income				—
21 Income from Merchandising, Jobbing & Contract Work (Attach Explanation)				—
22 Other Revenue (Attach Explanation)				—
23 Total Other Operating Revenues				
24 Total Operating Revenues Take Total to Page W-1 Line				46861

2 Company Name: WARREN COUNTY WATER & SEWER

WATER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)

Amount

		Amount
Plant Operations Expenses		
3	Repairs of Water Plant - Pump Repair	7685
4	Repairs of Water Plant - Well Repair	1086.
5	Repairs of Water Plant - Water Line Repair	1550
6	Repairs of Water Plant - Equipment Repair	1556
7	Repairs of Water Plant - Other (Attach Explanation)	
8	Fuel or Power Purchased for Pumping (Elect. Bills, etc.)	2856
9	Chemicals	1924
10	Water Testing Expenses	103
11	Total Plant Operations Expenses (Take Total to Page W-1 Line 7)	16760
Tax Expenses		
12	Tax Expense - Property Taxes	None
13	Tax Expense - Payroll Taxes	
14	Tax Expense - Franchise Taxes	
15	Tax Expense - Other Taxes	
16	Tax Expense - Federal Income Taxes	
17	Tax Expense - State Income Taxes	
18	Tax Expense - Investment Tax Credits	
19	Total Tax Expenses (Take Total to Page W-1, Line 19)	

2 Company Name: Warren County Water & Sewer

PUMPING AND PURCHASED WATER STATISTICS

Omit 000 In Reporting Number of Gallons or Cubic Feet of Water. Use Additional Sheets if Necessary.

3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18	Gallons Pumped Into System	Source of Supply (Describe Below)				Total Of All Methods (A+B+C+D=E) (E)
		(A)	(B)	(C)	(D)	
		WELL 2				
	January	796,000				
	February	980,000				
	March	894,000				
	April	950,000				
	May	1,149,000				
	June	1,044,000				
	July	1,874,000				
	August	1,281,000				
	September	1,043,000				
	October	1,190,000				
	November	884,000				
	December	894,000				
	Total for Year	12,979,000				

19 Maximum Quantity Supplied To The System In Any One Day 9,000,000 Date 7-15-97; Minimum 30,000 Date 1-1-97

20 Range of Pressure in the Mains As Measured at the Highest Point on System: 20 - 70 PSI

If Water is Sold To Other Utilities For Resale, List Names, Addresses, Phone Numbers, and Quantities Below:

21 W/A

22

Company Name: Warren County Water & Sewer

WATER UTILITY PLANT

ACCOUNTS (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Balance End of Year (e)
INTANGIBLE PLANT				
3 Organization (301)				
4 Franchise and consents (302)				
5 Miscellaneous intangible plant (303)				
SOURCE OF SUPPLY PLANT				
6 Land and land rights (310)				
7 Structures and improvements (311)				
8 Collecting and impounding reservoirs (312)				
9 Lake, river and other intakes (313)				
10 Wells and springs (314)				
11 Infiltration galleries and tunnels (315)				
12 Supply mains (316)				
13 Other water source plant (317)				
PUMPING 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 (328)				
WATER TREATMENT PLANT				
23 Land and land rights (330)				
24 Structures and improvements (331)				
25 Water treatment equipment (332)				
TRANSMISSION AND DISTRIBUTION PLANT				
26 Land and land rights (340)				
27 Structures and improvements (341)				
28 Distribution reservoirs and standpipes (342)				
29 Transmission and distribution mains (343)				
30 Fire mains (344)				
31 Services (345)				
32 Meters (346)				
33 Hydrants (348)				
34 Other transmission and distribution plant (349)				
GENERAL PLANT				
35 Land and land rights (389)				
36 Structures and improvements (390)				
37 Office furniture and equipment (391)				
38 Transportation equipment (392)				
39 Stores equipment (393)				
40 Tools, shop and garage equipment (394)				
41 Laboratory equipment (395)				
42 Power-operated equipment (396)				
43 Communication equipment (397)				
44 Miscellaneous equipment (398)				
45 Other tangible property (399)				
46 TOTAL WATER UTILITY PLANT IN SERVICE				

*All entries should be supported by records which identify the property being added or retired, its location, and its original cost in as much detail as reasonably possible. If adjustments are included in columns "C" and or "D" please explain below. Use additional sheets if necessary.

1 For the Year Ended December 31, 19 97

2 Company Name: Warren County Water + Sewer

DEPRECIATION RESERVE - WATER UTILITY PLANT

			Retirements of Property				
Annual Depr. Rate % (f)	Annual Depr. Expense (e x f)	Balance First of Year (h)	Book Cost of Plant Retired (i)	Cost of Removal (j) *	Salvage Credit (k) *	Other Changes (l) **	Balance End of Year (m)
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
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35							
36							
37							
38							
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42							
43							
44							
45							
46							

NOTE: Amounts included in Column "I" should be the same as in 'D" on the preceding page.

*All entries included in Columns "J" and "K" should be supported by records which identify the property retired and the cost of removal or salvage in as much detail as reasonably possible.

**Report the details for these entries. Use additional sheets if necessary.

2 Company Name: Warren County Water & Sewer

PUMPS

	Manufacturer and Type (i.e. High Service, Well, Standby, etc.)	Capacity	Date Installed	Date of Last Motor Replacement	Date of Last Pump Replacement
3	<u>Weber Industrial</u>	<u>350 GPM</u>	<u>1980</u>	<u>1980</u>	<u>1980</u>
4	<u>Sub Soil</u>	<u>350 GPM</u>	<u>1997</u>	<u>1997</u>	<u>1997</u>
5					
6					
7					
8					

WELLS

	Number <u>1</u>	Number <u> </u>	Number <u> </u>	Number <u> </u>
9				
10	<u>Deep</u>			
11	<u>Spring, etc.)</u>			
12	<u>1981</u>			
13	<u>Drilled</u>			
14	<u>Welded Steel</u>			
15	<u>1500' / 8"</u>			
16	<u>432,000</u>			
17	<u>Chlorine 12⁵⁰/gal</u>			
18	<u>Phosphate 10⁵⁰/gal</u>			
19				
20				
21				

Company Name: Warren County Water & Sewer

METERS AND METER SETTINGS

Customer Class (A)	Meter Size (B)	Total At First of Year (C)	Total Number Added (D)	Total Number Removed or Disconnected (E)	Total At End of Year (F)	Total Number Owned By Customers At End of Year (G)
Residential:	3/4	177	20	—	197	
Other Customers:						
Total in Use By Customers	xxxxxx	177			197	
Not In Use (Inventory)						xxxxxxxxxx
						xxxxxxxxxx
						xxxxxxxxxx
Total Meter Settings	xxxxxx	177			197	

STORAGE FACILITIES

Type of Storage: i.e., Pneumatic, Ground, Standpipes, Elevated Tanks, Etc.	Construction Material	Last Date Painted If Applicable	Capacity
Stand pipe	Steel	1981	32000

2 Company Name: Warren County Water & Sewer

MAINS (FEET)

Kind of Pipe (Case Iron, Galvanized Iron, Plastic, etc.) (A)	Diameter of Pipe (B)	Total First of Year (C)	Total Added (D)	Total Removed or Abandoned (E)	Total End of Year (F)
PVC	2"	?	0	0	?
PVC	6"	?	0	0	?
PVC	4"	6000	0	0	6000

SERVICES AVAILABLE FOR USE (FROM MAIN TO PROPERTY LINE)

Owned By Utility

Size and Description By Type of Material (i.e., Iron, Copper, Plastic, etc.)	Total At First of Year	Total Number Added	Total Number Retired or Abandoned	Total At End of Year	Total Number Owned By Customers End of Year
9 <u>In Use:</u>					
10					
11					
12					
13 <u>For Future Use:</u>					XXXXXX
14					XXXXXX
15					XXXXXX
16 <u>Total of All Services</u>					

2 Company Name: Warren County Water & Sewer

SEWER OPERATING REVENUES, EXPENSES AND STATISTICS

	Amount
3 Total Operating Revenues (From Page S-2, Line 21)	35 518
Operating Expenses	
4 Salaries & Wages (From Page 7, Line 15)	- 0 -
5 Employee Pensions and Benefits	- 0 -
6 Contracted Treatment Expenses	3800
7 Plant Operations Expenses (From Page S-3, Line 13)	
8 Billing Expenses	
9 Supplies and Expenses	
10 Transportation Expenses	
11 Rent Expense (Attach Explanation)	
12 Insurance Expense	2000
13 Outside Services Employed (Legal, Accounting, etc.) (From Page 8)	
14 Regulatory Commission Expenses	
15 Uncollectible Expenses (From Page 6, Line 28)	
16 Depreciation Expense (From Page S-5, Line 24)	
17 Amortization of contributions in aid of construction (Page 9)	()
18 Amortization Expense	
19 Tax Expenses (From Page S-3, Line 21)	
20 Interest Expense (From Page ¹⁰ 3, Line 19)	
21 Other Expenses (Attach Explanation)	
22 Total Operating Expenses	
23 Net Income (Loss) (Line 3, Less Line 22)	

See Attached

2 Company Name: Warren County Water & Sewer

SEWER OPERATING REVENUES EXPENSES AND STATISTICS (Continued)

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

	Number of Customers		Gallons Sold 000's Omitted	Revenue Amount
	First of Year	End of Year		
Flat Rate Sales				
3 Residential - Single Family	177	197	XXXX	35518
4 Residential - Apartments			XXXX	
5 Residential - Mobile Homes			XXXX	
6 Commercial			XXXX	
7 Other Sales to Public Authorities			XXXX	
8 Other (Attach Explanation)			XXXX	
9 Total Unmetered Sales			XXXX	
Metered Sales of Water				
10 Commercial				
11 Other Sales to Public Authorities				
12 Other (Attach Explanation)				
13 Total Metered Sales				
Other Operating Revenues				
14 Late Payment Fees				
15 Inspection Fees				
16 Reconnect Fees				
17 Rent Income				
18 Income from Merchandising, Jobbing & Contract Work (Attach Explanation)				
19 Other Revenue (Attach Explanation)				
20 Total Other Operating Revenues				
21 Total Operating Revenues Take Total to Page S-1 Line 3				35518

1 For the Year Ended December 31, 19⁹⁷

2 Company Name: Warren County Water & Sewer

SEWER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)

		Amount
Plant Operations Expenses		
3	Contracted Maintenance Expenses	
4	Repairs of Sewer Plant - Pump Repair	
5	Repairs of Sewer Plant - Treatment Plant Repair	
6	Repairs of Sewer Plant - Collecting Sewers and Manhole Repair	
7	Repairs of Sewer Plant - Equipment Repair	
8	Repairs of Sewer Plant - Other (Attach Explanation)	
9	Utility Bills	
10	Chemicals	
11	Sludge Hauling Expenses	
12	Effluent Testing Expenses	
13	Total Plant Operations Expenses (Take Total to Page S-1 Line 7)	
Tax Expenses		
14	Tax Expense - Property Taxes	
15	Tax Expense - Payroll Taxes	
16	Tax Expense - Franchise Taxes	
17	Tax Expense - Other Taxes	
18	Tax Expense - Federal Income Taxes	
19	Tax Expense - State Income Taxes	
20	Tax Expense - Investment Tax Credits	
21	Total Tax Expenses (Take Total to Page S-1, Line 19)	

[Handwritten signature/initials]

Company Name: Warren County Water & Sewer

SEWER UTILITY PLANT IN SERVICE

ACCOUNTS (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Balance End of Year (e)
INTANGIBLE PLANT				
3 Organization (301)				
4 Franchise and consents (302)				
5 Miscellaneous intangible plant (303)				
LAND AND STRUCTURES				
6 Land and land rights (310)				
7 Structures and improvements (311)				
COLLECTION PLANT				
8 Collection Sewers - Force (352.1)				
9 Collection Sewers - Gravity (352.2)				
10 Other Collection Plant Facilities (353)				
11 Services to Customers (354)				
12 Flow Measuring Devices (355)				
PUMPING PLANT				
13 Receiving Wells and Pump Pits (362)				
14 Pumping equipment (363)				
TREATMENT AND DISPOSAL PLANT				
15 Oxidation Lagoon (372)				
16 Treatment and disposal equipment (373)				
17 Plant sewers (374)				
18 Outfall Sewer Lines (375)				
19 Other treatment and disposal plant 20 Equipment (376)				
GENERAL PLANT				
21 Office furniture and equipment (391)				
22 Transportation equipment (392)				
23 Other general equipment (393)				
24 TOTAL SEWER UTILITY PLANT IN SERVICE				

*All entries should be supported by records which identify the property being added or retired, its location, and its original cost in as much detail as reasonably possible. If adjustments are included in columns "C" and or "D" please explain. Use additional sheets if necessary.

25 _____

26 _____

27 _____

28 _____

29 _____

30 _____

31 _____

32 _____

1 For the Year Ended December 31, 19⁹⁷

2 Company Name: Warren County Water & Sewer

DEPRECIATION RESERVE - SEWER UTILITY PLANT

			Retirements of Property				
Annual Depr. Rate % (f)	Annual Depr. Expense (g)	Balance First of Year (h)	Book Cost of Plant Retired (i)	Cost of Removal (j) *	Salvage Credit (k) *	Other Changes (l) **	Balance End of Year (m)
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							

NOTE: Amounts included in Column "I" should be the same as in "D" on the preceding page.

*All entries included in Columns "J" and "K" should be supported by records which identify the property retired and the cost of removal or salvage in as much detail as reasonably possible.

**Report below the details for these entries. Use additional sheets if necessary.

25 _____

26 _____

27 _____

28 _____

29 _____

30 _____

31 _____

32 _____

Company Name: Warren County Water & Sewer

GENERAL INFORMATION - SEWER

1 Treatment facilities (Describe Process): Package Treatment Plants

2 _____

3 _____

4 _____

5 _____

6 Was your treatment plant constructed in place or purchased as a package unit? Package

7 _____

8 Were your lift stations constructed in place or purchased as package units? Constructed

9 _____

10 What is the designed capacity of your treatment facilities? 4000 GPD each

11 _____

12 What percent of designed capacity is currently being utilized? 50%

13 Name of current operator Gary L. Smith

14 Treatment process of liquid waste: _____

15 _____

16 Treatment process of waste solids: _____

17 _____

18 Where is the point of discharge of liquid waste? _____

19 _____

20 What is the ultimate disposal of waste solids and how obtained? Contract Hauler

21 _____

22 Any equipment failures occurring during year (State when and briefly describe failure and correcting repairs made). _____

23 _____

24 _____

25 _____

26 _____

COLLECTING SEWERS (FEET)

Kind of Pipe (Cast Iron, VCP, PVC, etc.) (a)	Diameter Of Pipe (b)	First of Year (c)	Added (d)	Removed or Abandoned (e)	End of Year (f)
Force: _____					

Gravity: _____					

LIFT STATIONS

Location	Pumps: Name, Size, Type	H.P.	GPM	TDH

VERIFICATION

The foregoing report must be verified by the oath of the President or chief officer of the company. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

OATH

STATE OF Missouri }
COUNTY OF } ss:

Gary L. Smith makes oath and says that
(Insert here the name of the affiant.)

he is owner
(Insert here the official title of the affiant.)

of Gary L. Smith
(Insert here the exact legal title or name of the respondent.)

that he has examined the foregoing report; that to the best of his knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from and including

1-1, 1997 to and including 12-31, 1997

[Signature]
(Signature of affiant.)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this December day of 1998

My commission expires....., 19.....

.....
(Signature of officer authorized to administer oaths.)

01/14/99

WARREN COUNTY WATER & SEWER

Profit and Loss

January through December 1997

	Jan - Dec '97
Ordinary Income/Expense	
Income	
INTEREST INCOME	12.20
Sales	
CONNECTION FEES	
SEWER	2,400.00
WATER	5,400.00
Total CONNECTION FEES	7,800.00
LATE CHARGES	1,238.00
RECONNECT CHG	380.00
SEWER	35,518.12
WATER	46,861.55
Sales - Other	1,004.42
Total Sales	92,802.09
Total Income	92,814.29
Gross Profit	92,814.29
Expense	
AUTO	
GASOLINE	3,329.65
REPAIRS	2,277.91
AUTO - Other	0.00
Total AUTO	5,607.56
Charges	
Bank	359.81
FILING--MISC.	52.00
Fin	9.73
Total Charges	421.54
Deprec Exp	4,424.44
Dues	466.77
Equip Rent	3,388.76
Freight	29.81
Insur	
Liab	1,451.00
LIFE INS.	120.04
MED. EXP/REIMB	2,934.90
Total Insur	4,505.94
Int Exp	7.43

WARREN COUNTY WATER & SEWER

Profit and Loss

January through December 1997

01/14/99

	Jan - Dec '97
MANAGEMENT FEE	24,000.00
Off Supp	2,421.78
OPERATING EXPEN	
BILLING EXPENSE	218.82
OUTSIDE CONTRAC	1,089.00
SEWER	
CHEMICALS	1,505.29
CONTRACT MAINT.	3,800.00
EQUIPMENT REPAI	1,708.06
MANHOLE REPAIR	523.18
PUMP REPAIR	1,521.01
REGULATORY EXP	
MODNR	100.00
MOPSC	954.20
Total REGULATORY EXP	1,054.20
SLUDGE HAULING	2,330.00
TESTING	1,766.35
TREATMNT PLT RE	460.98
UTILITY EXP.	5,097.72
Total SEWER	19,766.79
SUPPLIES EXPENS	
PETTY CASH	190.00
SUPPLIES EXPENS - Other	2,642.37
Total SUPPLIES EXPENS	2,832.37
WATER	
CHEMICALS	1,924.11
CONTRACT MAINT	1,550.00
ENGINEERING EXPENSES	631.25
EQUIPMENT REPAI	1,086.62
METERS/CONNECTI	3,095.50
OTHER REPAIR	1,556.02
PUMP REPAIR	213.31
PURCHASE POWER	2,856.89
REGULATORY EXP	
MODNR	616.04
MOPSC	423.81
REGULATORY EXP - Ot...	35.00
Total REGULATORY EXP	1,074.85
WATER LINE REPA	2,207.39
WATER TEST EXP	103.50

WARREN COUNTY WATER & SEWER

Profit and Loss

January through December 1997

	Jan - Dec '97
WELL REPAIR	461.22
Total WATER	16,760.66
Total OPERATING EXPEN	40,667.64 °
Postage	1,064.71
Prof Fee	
Legal	2,771.20
SURVEY/ENGINEER	3,636.57
Total Prof Fee	6,407.77
Taxes	
AUTOMOBILE	36.79
Prop	
SEWER REAL EST	493.65
WATER REAL EST	1,948.19
Total Prop	2,441.84
Total Taxes	2,478.63
Telephone	1,879.15
Total Expense	97,771.93
Net Ordinary Income	-4,957.64
Net Income	-4,957.64