

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

1248 Mimosa Ct., P.O. Box 150

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, 1999

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

Gary L. Smith, President, (636) 463 1441

1248 Mimosa Ct., Foristell, MO 63348

Exhibit No. 5

Case No(s) WM-2004-0122

Date 1-12-03 Rptr. XF

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
1248 Mimosa Ct
Kristell MO 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>			

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 (a)	Name of Officer (b)	Principal Business Address (City and State) (c)	Salary for Year (d)
1	<u>President</u>	<u>Gary L. Smith</u>	<u>1248 Mimosa</u>	<u>27,450</u>
2			<u>Foristell MO</u>	
3			<u>63348</u>	
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DIRECTORS

1. 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.
2. 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 _____
3. 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 (a)	Principal Business Address (b)	Term Began (c)	Term Expires (d)	Directors' Meetings Attended During Year (e)	Fees During Year (f)
1	Gary L. Smith	1248 MINNOSHA FORISTELL MA 03348	1992	-	All	0
2						
3						
4	A. Lynn Smith	(same)	1993	-	All	0
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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	None		
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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
21	N/A
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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:

12-31-99 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 0

7. Give the date and place of such meeting:

6-1-99
1248 Mimmsa
Foristell MO 63348

	Name and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of _____			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
1	Gary L. Smith	100	100		
2	A Lyon Smith				
3					
4	1248 Mimmsa				
5	Foristell MO				
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 (a)	Kind of Business (b)	% Voting Stock Owned (c)	Character of Control		
				Form of Control (d)	Sole or Joint (e)	Direct or Indirect (f)
1	None					
2						
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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)
Utility Plant					
101-107	Utility Plant	F-16	0	0	0
108-113	Less: Accumulated Provisions for Depreciation and Amortization	F-16			
	Net Utility Plant		\$	\$	\$
114-115	Utility Plant Acquisition Adjustments (Net)	F-18			
116	Other Utility Plant Adjustments	--			
	Total Net Utility Plant		\$ 0	\$ 0	\$ 0
Other Property and Investments					
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		\$ 0	\$ 0	\$ 0
Current and Accrued Assets					
131	Cash	--	\$ 241	\$ 689	\$ 448
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	--	\$ 241	\$ 689	\$ 448
	Total Current and Accrued Assets		\$ 241	\$ 689	\$ 448
Deferred Debits					
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)
Equity Capital					
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					
13	Total Equity Capital	-	\$ 1.00	\$ 1.00	\$ 0
Long Term Debt					
14 221-222	Bonds (Less \$ _____ Reacquired)	F-26	None		
15 223	Advances from Associated Companies	F-26			
16 224	Other Long-Term Debt	F-26			
17	Total Long-Term Debt	-	\$	\$	\$
Current and Accrued Liabilities					
18 231	Notes Payable	F-25	None		
19 232	Accounts Payable	-			
20 233, 234	Payables to Associated Companies	F-27			
21 235	Customer Deposits	-			
22 236	Taxes Accrued	F-28			
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					
30	Total Current and Accrued Liabilities	-	\$	\$	\$
Deferred Credits					
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				
35	Credits	F-33			
36 281-283	Accumulated Deferred Income Taxes	F-34-37			
37	Total Deferred Credits	-	\$	\$	\$
38 261-265	Operating Reserves	F-38	\$	\$	\$
39 271	Contributions in Aid of Construction	F-38			
40	Total Liabilities and Other Credits	-	\$	\$	\$

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>					
400	Operating Revenue	S-1/W-1	\$ 130,000		\$
401	Operation Expenses	S-2,3/ W-2,3	145,000		
402	Maintenance Expenses	S-2,3/ W-2,3			
403	Depreciation Expense	S-4,5/ W-6,7			
404-405	Amortization of Utility Plant				
406	Amortization of Utility Plant Acquisition Adjustment	F-18			
407	Amortization of Property Losses				
408.1	Taxes Other Than Income Taxes - Utility Operating Income	F-31			
409.1	Income Taxes, Utility Operating Income	F-31			
410.1	Provision for Deferred Income Taxes - Utility Operating Income	F-34-37			
411.1	Provision for Deferred Income - Credit Utility Operating Income	F-34-37			
412.1	Investment Tax Credits - Utility Operation, Deferred to Future Period	F-33			
412.2	Investment Tax Credits - Utility Operations Restored to Operating Income	F-33			
	Total Utility Operating Expenses		\$	\$	\$
	Net Utility Operating Income		\$	\$	\$
413	Income from Utility Plant Leased to Others	F-39			
414	Gains (Losses) from Disposition of Utility Property	F-41			
	Total Net Utility Operating Income		\$ (15,000)	\$	\$
<u>Other Income</u>					
415-418	Nonutility Operating Income	F-39,40			
419	Interest and Dividend Income	F-40	None		
420	Allowance for Funds Used During Construction	F-42			
421	Miscellaneous Nonoperating Income	F-42			
422	Gains (Losses) from Disposition of Property	F-41			
	Total Other Income		\$	\$	\$
<u>Other Income Deductions</u>					
423	Miscellaneous Amortization	F-42			
424	Miscellaneous Income Deduction	F-42			
	Total Other Income Deductions		\$	\$	\$
<u>Taxes Applicable to Other Income</u>					
408.2	Taxes Other than Income Tax	F-31			
409.2	Income Taxes	F-31	None		
410.2	Provision for Deferred Income Taxes	F-34,37			
411.2	Income Taxes Deferred in Prior Years - Credit	F-34,37			
412.3	Investment Tax Credits - Utility Operations Restored to Nonoperating Income	F-32,33			
412.4	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>					
427	Interest on Long-term Debt	F-42			
428	Amortization of Debt Discount and Expense	F-21			
429	Amortization of Premium on Debt - Credit	F-21			
430	Interest on Debt to Associated Companies	F-42			
431	Other Interest Expense	F-42			
	Total Interest Charges		\$	\$	\$
	Income Before Extraordinary Items		\$	\$	\$
<u>Extraordinary Items</u>					
433	Extraordinary Income				
434	Extraordinary Deductions				
409.3	Income Taxes, Extraordinary Items				
	Extraordinary Items After Taxes		\$	\$	\$
	Net Income		\$	\$	\$

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Each credit and debit during the year should be identified as to the retained earnings account in which recorded and the contra-primary account affected shown in column (b).
2. For each reservation or appropriation of retained earnings state the purpose and amount.
3. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.
4. Show separately the state and federal income tax effect of items shown in Account 439 and give a brief description of each adjustment.

	Contra Primary Account Affected (b)	Amount (c)
Item (a)		
1 Unappropriated Retained Earnings (Account 216)	0	
2 Balance beginning of year		
3 Changes (identify by prescribed retained earnings accounts)		
4 Adjustments to Retained Earnings (Account 439)		
5 Credits		
6		
7		
8		
9		
10 Total Credits to Retained Earnings (Account 439)		
11 Debits:		
12		
13		
14		
15		
16 Total Debits to Retained Earnings (Account 439)		
17 Balance Transferred from Income (Account 435)		
18 Appropriations of Retained Earnings (Account 436)		
19		
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22		
23 Total Appropriations of Retained Earnings (Account 436)		
24 Dividends Declared - Preferred Stock (Account 437)		
25		
26		
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28		
29 Total Dividends Declared - Preferred Stock (Account 437)		
30 Dividends Declared - Common Stock (Account 438)		
31		
32		
33		
34		
35 Total Dividends Declared - Common Stock (Account 438)		
36 Balance - End of Year		
37		
38 Appropriated Retained Earnings (Account 215)		
39 State balance and purpose of each appropriated retained		
40 earnings amount at end-of-year and give accounting entries		
41 for any applications of appropriated retained earnings		
42 during the year.		
43		
44		
45 Total Appropriated Retained Earnings (Account 215)		
46 Total Retained Earnings (Account 215, 216)		
Notes to Statement of Retained Earnings for the Year		

STATEMENT OF CHANGES IN FINANCIAL POSITION

SOURCES OF FUNDS		AMOUNT
(a)		(b)
1	Funds from Operations:	\$
2	Net Income	(415,000)
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	\$
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		\$ 0
21	Total Funds from Outside Sources	\$
22	Sale of Non-Current Assets	
23	Other (Net)	
24		
25		
26		\$
27	Total Sources of Funds	\$

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		\$ 0
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 (a)	Total (b)	Water (c)	Sewer (d)	(e)	(f)	(g)
1 Utility plant in service (101)	1.00					
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	1.00					

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

Name of Lessee (a)	Description of Property Leased (b)	Expiration Date Of Lease (c)	Plant Balance At End of Year (d)	Accum. Deprec. And Amort. (e)
25	NONE			
26				
27				
28				
29				
30				
31				

F-16
 Report of
 W.C. W. & S. Co.
 For Year Ended December 31, 1999

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 (a)	Date Originally Acquired (b)	Year Expected To be used in Utility Service (c)	Book Cost End of Year (d)
1	<i>None</i>			
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				

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 (a)	Balance End of Year Acct. 107 (b)	Estimated Cost Of Project (c)
23	<i>None</i>		
24			
25			
26			
27			
28			
29			
30			
31			
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NONUTILITY PROPERTY (ACCOUNT 121)

1. Give a brief description and state the location of nonutility property included in Account 121 and date.
2. Furnish particulars concerning sales, purchases or transfers of nonutility property during the year.
3. Minor items may be grouped.

	Description and Location (a)	Date	Balance Beginning Of Year (b)	Purchases, Sales Transfers, etc. (c)	Balance end of the year (d)
1	<i>None</i>				
2					
3					
4					
5					
6					
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14					
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ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (ACCOUNT 122)

Report below the information called for concerning depreciation and amortization of nonutility property.

	Item (a)	Amount (b)
23	Balance, beginning of year	
24	Accruals for year, charged to: <i>None</i>	
25	(417) Income from Nonutility Operations	
26	(418) Nonoperating Rental Income	
27	Other Accounts (specify):	
28		
29	Total Accruals for Year	
30	Net Charges for plant retired:	
31	Book Cost of Plant Retired	
32	Cost of Removal	
33	Salvage (Credit)	
34	Total Net Charges	
35	Other debit or credit items (describe)	
36		
37	Balance, end of year	

UTILITY PLANT ACQUISITION ADJUSTMENTS AND RELATED ACCUMULATED AMORTIZATION
Report hereunder full particulars concerning transactions recorded in Account 114 & Account 115

	Particulars (a)	Acquisition Adjustments (Acct. 114) (b)	Accumulated Amortization (Acct. 115) (c)
42	Balance, first of year		
43	Changes during year (give complete details)		
44	<i>None</i>		
45			
46			
47			
48			
49			
50	Balance, end of year		

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	<u>None</u>				
3					
4					
5					
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WCWTS, Co.

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)
1 Customer accounts receivable (142)	2010	0
2 Water	800	
3 Sewer		
4 Merchandising, jobbing and contract work		
5		
6 Total customer accounts receivable	2910	
7 List below items included in Accounts 141, 143, 145 and 146, showing totals		0
8 for each account and any interest rates.		
9		
10		
11		
12		
13		
14		
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29		

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (ACCT. 144)

Particulars (a)	Amount (b)
30 Balance first of year	0
31 Add: Provision for uncollectibles during year	
32 Collection of accounts previously written off:	
33 Sewer	
34 Water	
35 Other	
36	
37	
38 Total	0
39 Deduct accounts written off during year:	
40 Sewer	
41 Water	
42 Other	
43	
44	
45 Total accounts written off	
46	
47 Balance end of year	
48	

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 (a)	Balance End Of Year (b)
1	None	0
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
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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 (a)	Direct Const. Costs (b)	Construction Overhead	
			Amount (c)	Percent (d)
1				
2	<i>None</i>			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13	Total			

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 (e)	Amount Charged Construction (f)	% of Total Const. in Col. (b) (g)
15			
16			
17	<i>None</i>		
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29	Total		

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

31	<i>None</i>
32	
33	
34	
35	
36	
37	
38	
39	
40	
41	
42	
43	
44	
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48	

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

	Particulars (a)	Balance First of Year (b)	Balance End of Year (c)	Increase or (Decrease) (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	<u>None</u>			
9				
10				
11				
12				
13				

RETAINED EARNINGS (ACCTS. 215-216)

	Particulars (a)	Acct. 215 (b)	Acct. 216 (c)
14	Balance First of Year		
15	Changes During Year (explain in detail):		
16		(7200)	
17			
18			
19			
20			
21			
22			
23			
24			
25			
26	Balance End of Year	(6500)	

NOTES PAYABLE (ACCT. 231)

	Name of Payee and Purpose for Which Issued (a)	Date of Note (b)	Date of Maturity (c)	Int. Rate (d)	Balance End of Year (e)
27	<u>None</u>				
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42	Total				

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 (a)	Nominal Date of Issue (b)	Nominal Date of Maturity (c)	Interest Rate (d)	General Call Price End of Year (e)	Held by Utility		Amount Outstanding (h)
						Reacquired Bonds (f)	Sinking and Other Funds (g)	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
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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 (a)	Amounts at End of Year	
		Notes Payable (b)	Accounts Payable (c)
1	<i>NONE</i>		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12	Total		

INTEREST ACCRUED (ACCT. 237)

	Class of Debt (a)	Balance Beginning of Year (b)	Interest Accrued During Year (c)	Interest Expense (d)	Balance, End Of Year (e)
14					
15	<i>NONE</i>				
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28	Total				

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (ACCT. 242)

Minor items may be grouped by classes.

	Description (a)	Balance End of Year (b)
31	<i>NONE</i>	
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43	Total	

WCW+S, Co.

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 (a)	Balance First of Year (b)	Amounts Accrued (c)	Payments During Year (d)	Other Items Dr. or (Cr.) (e)	Balance End of Year (f)
1	None					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
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16						
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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
Net Income for year as reported		
Adjustments made to determine taxable income (list additional income and unallowable deductions first, followed by additional deductions and nontaxable income):			
1	<i>None</i>		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
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19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
Taxable Net Income			
Computation of Taxes			
30			
31			
32			
33			
34			
35			
36			
37			
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42			
43			
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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 (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
		Account Credited (c)	Amount (d)		
23 <i>None</i>					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
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51					

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 Or Function Charged (a)	Real Estate and Pers. Property Taxes (b)	State ¹ / _{Income} Tax (c)	Federal Income Tax (d)	FICA and Fed. and State Unemployment Tax (e)	Local Property Tax (f)	State & Local Taxes Other States (g)	Other Taxes (h)	Total (i)
1 Account 408.1	3600							
2 Water								
3 Sewer	1200							
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								
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35								
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37								
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Report of W.C. WTS, Co.

F-31 99
For Year Ended December 31,

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	<i>None</i>		
1	3%			
2	4%			
3	7%			
	1975-1976			
4	3%			
5	4%			
6	7%			
7	10%			
8	11%			
	1977			
9	3%			
10	4%			
11	7%			
12	10%			
13	11%			
	1978			
14	3%			
15	4%			
16	7%			
17	10%			
18	11%			
	1979			
19	3%			
20	4%			
21	7%			
22	10%			
23	11%			
	1980			
24	3%			
25	4%			
26	7%			
27	10%			
28	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 (a)	Balance Beginning Of Year (b)	Deferred for Year		Allocations to Current Years' Income		Adjustments (g)	Balance End of Year (h)	Average Period of Allocation To Income (i)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)			
1									
2	<i>None</i>								
3									
4									
5									
6									
7									
8									
9									
10									
11									
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Report of WCF&S, 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 (a)	Balance Beginning of Year (b)	Changes During Year	
		Amounts Debited Account 410.1 (c)	Amounts Credited Account 411.1 (d)
1 Accelerated Amortization (Acct. 281)			
2 Water	<i>NONE</i>		
3			
4			
5			
6			
7			
8 Sewer			
9			
0			
1			
2			
3 Other			
4			
5			
6			
7			
8			
9 Total (Account 281)			
0			
21 Classification of Total:			
22 Federal Income Tax			
23 State Income Tax			
24 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	<i>None</i>						
4							
5							
6							
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W C W + S, Co.

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 (a)	Balance Beginning of Year (b)	Changes During Year		Changes During Year	
		Amounts Debited Account 410.1 (c)	Amounts Credited Account 411.1 (d)	Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)
Account 282:	<i>None</i>				
Water					
Sewer					
Other (define)					
Total (Account 282)					
Classification of Totals:					
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 (a)	Balance Beginning of Year (b)	Changes During Year		Changes During Year	
		Amounts Debited Account 410.1 (c)	Amounts Credited Account 411.1 (d)	Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)
Account 283:	<i>None</i>				
Water					
Total Water					
Sewer					
Total Sewer					
Other (specify)					
Total Other					
Total Account 283					
Classification of totals:					
Federal Income Tax					
State Income Tax					
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	<i>None</i>			
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				

WCWTS, Co.

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

Particulars (a)	Acct. 261 (b)	Acct. 262 (c)
Balance, first of year	None	
Additions during year (specify utility and account charged):		
Total Additions		
Deductions during year (specify):		
Total Deductions		
Net increase or (decrease) during year		
Balance at end of year		

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

OTHER RESERVES (ACCTS. 263-265)

Name and purpose of each reserve
(a)

Balance, end of year
(b)

None

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					
None					
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 (a)	Total (b)	(c)	(d)
1	Rentals received (specify from whom received			
2	and property leased)			
3				
4				
5	None			
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 (a)	Water (b)	Sewer (c)	(d)	Total (e)
27	Sales:				
28	Gross Sales				
29	Deductions				
30	Discount and Allowances	None			
31					
32	Merchandise Returns				
33					
34	Total Deductions				
35	Net Sales				
36	Cost of Sales				
37	Gross profit from sales				
38	Expenses (list hereunder expenses by major classes including the following:				
39	Depreciation Expense				
40	Customer accounts expense				
41	Employee pensions and benefits				
42	Administrative and general expenses				
43	Taxes other than income taxes				
44	Income taxes				
45					
46					
47					
48					
49					
50					
51					
52	Total Expenses				
53	Net Income from merchandising, jobbing and contract work				

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 Related Property (b)	Date Journal Entry Approved (When required) (c)	Account No. (d)
1 Gain on disposition of property: _____ (a)			
2 <u>None</u>			
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 WCM + S, Co.

For Year Ended December 31, 99

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	<i>None</i>
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	

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

	Class of Debt on Which Payable (a)	Interest	
		Rate (b)	Amount (c)
24			
25			
26	<i>None</i>		
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			

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	13725		13725
2 Maintenance			
3 Total Water Operation and Maintenance			
Sewer			
5 Operation	13725		13725
6 Maintenance			
7 Total Sewer Operation and Maintenance			
Other Utility Department			
10 Operation			
11 Maintenance			
12 Total Other Utility Department Oper. & Maint.			
13			
14			
15 Total of all Utility Departments			
16			
17			
Utility Plant			
18 Construction (by utility departments):			
19 Water Plant			
20 Sewer Plant			
21 Other			
22 Total Construction			
23			
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			

WCHTS, Co.

COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION

Utility Plant in Service						
Plant Accounts (a)	Additions During Year (b)	Retirements During Year (c)	Adjustments Debits or Credits (d)	Balance End of Year		
				(e)	Total (f)	
1	None					
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		TOTAL				
34	Allocation to Utility Departments (o)			Plant End Of Year (p)	Accum. Depr. End of Year (q)	Depreciation Accruals (r)
35	Water					
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48	Total					

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	<i>None</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								

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 OPERATION AND MAINTENANCE EXPENSES

Particulars (a)	This Year (b)	Last Year (c)
Collection Expenses		
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	8500	
17		
Pumping Expenses		
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	12000	
31		
Treatment and Disposal Expenses		
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	22500	

SEWER OPERATING REVENUES

	This Year		Last Year	
	Average Number Customers (b)	Amounts (c)	Average Number Customers (d)	Amounts (e)
1 Sewer Revenues				
2 Flat Rate Revenues - General Customers				
3 Residential Revenues - 521.1	285	46365	205	40000
4 Commercial Revenues - 521.2				
5 Industrial Revenues - 521.3				
6 Revenues from Public Authorities (521.4)				
7 Total (521)	285	46365	205	40000
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)		0		
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		46365		40000

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 (a)	Annual Depreciation Rate (b)	Balance Beginning Of Year (c)	Addition to Reserve	
			Annual Depreciation Provision (d)	Other Credits (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>				
10 Structures and Improvements (361)				
11 Receiving Wells (362)				
12 Electric Pumping Equipment (363)				
13 Diesel Pumping Equipment (364)				
14 Other Pumping Equipment (365)				
<u>Treatment and Disposal Plant</u>				
15 Structures and Improvements (371)				
16 Treatment and Disposal Equipment (372)				
17 Plant Sewers (373)				
18 Outfall Sewer Lines (374)				
19 Other Treatment and Disposal Plant Equipment (375)				
<u>General Plant</u>				
20 Structures and Improvements (390)				
21 Office Furniture and Equipment (391)				
22 Transportation Equipment (392)				
23 Stores Equipment (393)				
24 Tools, Shop and Garage Equipment (394)				
25 Laboratory Equipment (395)				
26 Power Operated Equipment (396)				
27 Communication Equipment (397)				
28 Other Tangible Property (399)				
29 Totals				

30 1. Do not use composite rate when account rates have been prescribed by the Commission.

31 2. State if rates shown in Column (b) were authorized by the Commission YES

32 3. If answer to 2. (above is Yes, state whether authorization was by Commission Order or letter. Order

33 4. State the date when authorized rates were made effective: 1996

34 5. If subaccount rates are used, show computation below which was used to arrive at account rate shown in the table above:

35

36 N/A

37

38

39

40

41

42

43

SEWER OPERATION AND MAINTENANCE EXPENSES (cont.)

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

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 (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)
Intangible Plant					
1 Organization (301)	0				0
2 Franchises and Consents (302)					
3 Miscellaneous Intangible Plant (303)					
Collection Plant					
4 Land and Land Rights (350)	0				0
5 Structures and Improvements (351)					
6 Collection Sewers (352)	xxx	xxx	xxx	xxx	xxx
7 Collection Sewers - Force (352.1)					
8 Collection Sewers - Gravity (352.2)					
9 Special Collection Structures (352.3)					
10 Services to Customers (353)					
11 Flow Measuring Devices (354)					
12 Flow Measuring Installation (355)					
13 Other Collection Plant Facilities (356)					
Pumping Plant					
14 Land and Land Rights (360)					
15 Structures and Improvements (361)					
16 Receiving Wells (362)					
17 Electric Pumping Equipment (363)					
18 Diesel Pumping Equipment (364)					
19 Other Pumping Equipment (365)					
Treatment and Disposal Plant					
20 Land and Land Rights (370)					
21 Oxidation Lagoon Land and Land Rights (370.1)					
22 Other Land and Land Rights (370.2)					
23 Structures and Improvements (371)					
24 Treatment and Disposal Equipment (372)					
25 Plant Sewers (373)					
26 Outfall Sewer Lines (374)					
27 Other Treatment and Disposal Plant Equipment (375)					
General Plant					
28 Land and Land Rights (389)					
29 Structures and Improvements (390)					
30 Office Furniture and Equipment (391)					
31 Transportation Equipment (392)					
32 Stores Equipment (393)					
33 Tools, Shop, and Garage Equipment (394)					
34 Laboratory Equipment (395)					
35 Power Operated Equipment (396)					
36 Communication Equipment (397)					
37 Other Tangible Property (399)					
38 Total Sewer Plant in Service					

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							(l)
2		<i>None</i>					Total Depreciation Expense (Columns (d) and (e)
3							Less Amounts Charged Clearing Accounts
4							
5							Plus Allocation of Depr. on Common Plant
6							Total Sewer Utility Depr Expense
7							Total Depreciation Reserve (Column (k))
8							Plus Allocation of Reserve on Common Plant
9							Total Depreciation Reserve Sewer Utility
10							Explanation of Items in Column (j):
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							

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 (a)	Amount (b)
1	Acct. 923, Outside Services Employed - State total cost, nature of service, and name of each person who was paid	
2	for services includible in this amount. \$5,000 or more.	0
3		
4		
5		
6		
7		
8		
9		
10		
11	TOTAL	
12	Acct. 924, Property Insurance - List hereunder major classes of expenses and also state extent to which utility is	
13	self-insurer against insurable risks to its property:	
14	Premiums for insurance	0
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	TOTAL	
25	Acct. 925, Injuries and Damages - List hereunder major classes of expense, also state extent to which utility is	
26	self-insurer against risks of injuries and damages to employees or others:	
27	Premiums for insurance	0
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	TOTAL	
41	Acct. 926, Employee Pensions and Benefits - Report total amount for utility hereunder and show credit for	
42	amounts transferred to construction or other accounts, leaving the net balance in Acct. 926.	
43	Pension accruals or payments to pension funds	0
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	TOTAL	
56		

GENERAL INFORMATION
SEWAGE PLANT

1 Brief general description of sewage treatment: 2 Package treatment plants

2 _____

3 _____

4 Method of treatment: Extended aeration

5 _____

6 _____

7 _____

8 Brief general description of disposal system: Contract Hauler

9 _____

10 _____

11 _____

12 _____

13 _____

14 Method of disposal: Field Apply

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: 20000 GPD

22 Average daily discharge of sewage during year (M. gal.): 50000 GPD

23 Maximum daily discharge of sewage during year (M. gal.): 64000 GPD

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	Unit		Unit	
	(a)	(b)	(c)	(d)
1 Location or Station	Boat	Golf	Plant 2	Shadok
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?	Regular Maintenance - Monthly			
10 Are manufacturer's instructions adhered to?	7 - General			
11 What, if any, repairs were accomplished on pumping equipment during year?	Service Connections			
12 Size (inches)	4"			
13 Type (CI, VCP, etc.)	PVC			
14 Average Length	60			
15 Number of active service connections	225			
16 Beginning of year	275			
17 Added during year	50			
18 Retired during year	0			
19 Close of year				
20 Give full particulars concerning inactive connections	N/A			
21				
22 What repairs were accomplished during year?				
23				

	Collecting, Interceptor and Force Mains			
	Collecting Mains	Interceptor Mains		Force Mains
24 Size (inches)	8"			4"
25 Type of main (CI, VCP, etc.)	PVC			PVC
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				

S-10 Report of WCCWTS Co. For Year Ended December 31, 99

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)
1 Operating Revenues						
2 Sales of Water	275	18 mil				
3 Unmetered sales to general customers (460)						
4 Unmetered sales to residential customers (460.1)						
5 Unmetered sales to commercial customers (460.2)						
6 Unmetered sales to industrial customers (460.3)						
7 Unmetered sales to public authorities (460.4)						
7 Total Account 460						
8 Metered sales to general customers (461)						
9 Metered sales to residential customers (461.1)						
10 Metered sales to commercial customers (461.2)						
11 Metered sales to industrial customers (461.3)						
12 Metered sales to public authorities (461.4)						
13 Total Account 461						
14 Private fire protection service (462)						
15 Public fire protection service (463)						
16 Other sales to public authorities (464)						
17 Sales to irrigation customers (465)						
18 Sales for resale (466)						
19 Interdepartmental sales (467)						
20 Total Sales of Water			56,900			
21 Other Operating Revenues						
22 Forfeited discounts (470)						
23 Miscellaneous service revenues (471)						
24 Rents from water property (472)						
25 Interdepartmental rents (473)						
26 Other water revenues (474)						
27 Total Other Operating Revenues						
28 Total Operating Revenues			56,900			

W-199 For Year Ended December 31, 1992

W.C. W. & S. Co.

Report of

WATER OPERATION AND MAINTENANCE EXPENSES		
Particulars (a)	This Year (b)	Last Year (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 & 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		

Report of WCCWTS Co.

For Year Ended December 31, 1999

WATER UTILITY PLANT IN SERVICE

Report in Column (4) shows remaining property from one account to another. Connections of entries of the immediately preceding year should be included in Column (5) or Column (6) accordingly, as they are corrections of additions or retirements. Please explain any items in Column (4) in space below if needed.

Account (1)	Balance End of Year (2)	Additions During Year (3)	Retirements During Year (4)	Adjustment Increase or (Decrease) (5)	Balance End of Year (6)
<u>Intangible Plant</u>					
1 Operations (301)					
2 Franchises and Concessions (302)					
3 Miscellaneous Intangible Plant (303)					
4 Total Intangible Plant					
<u>Source of Supply</u>					
5 Land and Land Rights (310)					
6 Structures and Improvements (311)					
7 Collecting and Impounding Reservoirs (312)					
8 Laks, River and Other Intakes (313)					
9 Wells and Springs (314)					
10 Infiltration Galleries & Trenches (315)					
11 Supply Means (316)					
12 Other Water Source Plant (317)					
13 Total Source of Supply Plant					
<u>Pumping Plant</u>					
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					
<u>Water Treatment Plant</u>					
24 Land and Land Rights (330)					
25 Structures and Improvements (331)					
26 Water Treatment Equipment (332)					
27 Total Water Treatment Plant					
<u>Transmission and Distribution Plant</u>					
28 Land and Land Rights (340)					
29 Structures and Improvements (341)					
30 Distribution Reservoirs & Standpipes (342)					
31 Transmission and Distribution Main (343)					
32 Fire Mains (344)					
33 Services (345)					
34 Meters (346)					
35 Meter Installations (347)					
36 Hydrants (348)					
37 Other Transmission & Distribution Plant (349)					
38 Total Transmission & Distribution Plant					
<u>General Plant</u>					
39 Land and Land Rights (350)					
40 Structures and Improvements (350)					
41 Office Furniture and Equipment (351)					
42 Transportation Equipment (352)					
43 Signs Equipment (353)					
44 Tools, Shop and Garage Equipment (354)					
45 Laboratory Equipment (355)					
46 Power Operated Equipment (356)					
47 Communication Equipment (357)					
48 Miscellaneous Equipment (358)					
49 Other Tangible Property (359)					
50 Total General Plant					
51 Total Water Utility Plant					

Report balance by plant categories balance of plant end-of-year for each separate water system using separate pages.

52					
53					
54					
55					
56					
57					
58					
59					
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	None					
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	None			
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.

Table with columns: Description or Classification of Property (a), Annual Depreciation Rate (b), Balance Beginning of Year (c), Addition to Reserve (Annual Depreciation Provision (d), Other Credits (e)), Retirements of Property (Book Cost of Property (f), Cost of Removal (g)). Rows include Source of Supply Plant, Pumping Plant, Water Treatment Plant, Transmission & Distribution Plant, and General Plant.

- 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		Other Charges (j)	Balance End Of Year (k)	(l)
	Salvage Credit (h)	Net Retirements (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					
33					
34					
35					
36	<i>None</i>				

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 (a)	Metered Sales to General Customers (Account 461)			Unmetered Sales to General Customers (Account 460)		
	Operating Revenues (b)	Gallons Sold (000 Omitted) (c)	Avg. Number of Customers (d)	Operating Revenues (e)	Gallons Sold (000 Omitted) (f)	Avg. Number of Customers (g)
1	N/A					
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 (a)	Assoc. Utilities (b)	Non-Associated Utilities (c)	Municipalities (d)	Sales Within State Boundaries (e)	Exports Across State Lines (f)
21	N/A				
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 (Account 462)			Public Fire Protection (Account 463)			Total		
	Operating Revenues (h)	Gallons Sold (000 Omitted) (i)	Avg. Number of Customers (j)	Operating Revenues (k)	Gallons Sold (000 Omitted) (l)	Avg. Number of Customers (m)	Operating Revenues (n)	M Gallons Sold (o)	Avg. Number of Customers (p)
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									

None

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 (g)	Pressure at Point of Delivery (h)	Gallons Sold (000 Omitted) (i)	Revenue (j)	Revenue Per M. Gallons (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					

None

WATER PURCHASED FOR RESALE (Account 602)

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 (a)	Associated Utilities (b)	Associated Non-Utilities (c)	Non-Associated Utilities (d)	Purchases Within State Boundaries (e)	Imports Across State Lines (f)	Point of Receipt (g)	Pressure at Point of Delivery (h)	Gallons Purchased (000 Omitted) (i)	Cost of Water Purchased (j)	Cost Per M Gallons (k)
1	None										
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											

W-10 Report of _____ For Year Ended December 31, 1929

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 each month's operation.

	Description of Item (a)	Amount (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	<i>None</i>	
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	<i>None</i>	
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	<i>None</i>	
43		
44		
45		
46		
47		
48		
49		
50		
51	Total _____	

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS (cont.)

Description of Item (a)	Amount (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:	<i>None</i>
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): _____	
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 (a)	Expenses Incurred During Year			Transferred to Misc. Deferred Debits (Acct. 186) (e)	Charged Off During Year	
	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total (d)		Acct. No. (f)	Amount (g)
<i>None</i>						
38 Total _____						

40 Amortization of Deferred Regulatory Commission Expenses for previous years
41 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) _____	
54 Total _____	

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

56 _____

57 _____

58 _____

59 _____

60 Total _____

RESERVOIRS, STANDPIPES, PRESSURE TANKS AND PURIFICATION SYSTEMS

Particulars (a)	Unit (b)	Unit (c)	Unit (d)	Unit (e)	Unit (f)
Reservoirs					
1 Identification Number, Name or description of each	<i>N/A</i>				
2 Elevation or relief					
3 Use (source of supply or clear water)					
4 Kind (earthen or masonry)					
5 Covered or open					
6 Elevated above pumping station					
7 Distance from pumping station					
8 Total capacity in gallons					
9 Inside dimensions					
Standpipes or Elevated Tanks					
10 Identification Number or description of each					
11 Material (steel, wood, concrete, etc.)					
12 Height of water column					
13 Diameter of tank					
14 Height of tank	<i>32'</i>				
15 Elevation of inlet above pumping station					
16 Distance from pumping station					
17 Capacity of each in gallons	<i>32,000</i>				
Pressure Tanks					
18 Identification number or description					
19 Material					
20 Length of tank					
21 Diameter of tank					
22 Capacity in gallons					
Purification Systems					
23 Describe pretreatment, if any	<i>None</i>				
24 Function of plant - filter, softener, etc.					
25 Aerators, type					
26 Sedimentation					
27 Dimension of each settling basin					
28 Kind of coagulant					
29 Pounds per million gallons					
30 Sand filtration - slow or rapid					
31 Number of beds					
32 Open or covered					
33 Surface dimensions					
34 Capacity of beds - gallons per day					
35 Mixing units, type					
36 Dimensions					
37 Flocculators, type					
38 Dimensions					
39 Sterilization - Is water sterilized?					
40 Agent used (liquid, chlorine, etc.)					
41 Chlorinating equipment:					
42 Manufacturer					
43 Type					
44 Points of application					
45 Pounds per million gallons					
46 Pressure filters					
47 Type of each					
48 Capacity of each					
49 Hardness of water treated					
50 Corrosion control, chemical agent					
51 Pound per million gallons					
52 Type of feeders (dry or slurry)					
53 Total H.P. of all motors used in plant					
54 How frequently is an analysis of water made?					

SOURCES OF WATER SUPPLY
Show all data separately for each source of supply

A. SURFACE WATERS

1 2 3 4	Description and Location of Source (Give Names) (a)	Identification Number (b)	Capacity (c)	Distance of Intake From Shore (d)	Depth of Intake Port Below Surface of Water (e)	Kind of Conduit (f)	Length and Size of Conduit (g)
1	Impounding Reservoirs <i>None</i>						
2							
3							
4							
5	Lakes <i>None</i>						
6							
7	Streams <i>None</i>						
8							
9							
10							

B. GROUND WATERS

11 12 13 14 15 16	Description and Location of Source (a)	Identification Number (b)	Static Water Level Feet (c)	Draw Down Feet (d)	Pump Setting Feet (e)	Depth Feet (f)	Diameter Feet (g)	Yield in Gallons Per Minute (h)	Pumping Method (direct suction, air-lift, or deep-well pump) (i)
11	Wells <i>Deep Well</i>	<i>1</i>							
12	<i>Four way Dr</i>								
13	<i>Fristell</i>								
14	<i>MD</i>								
15									
16									
17	Springs								
18									
19									
20	Infiltration Galleries or Collecting Wells								
21									
22									

C. PURCHASED WATERS

23 24 25 26 27	Description and Location of Source (Give Names) (a)	Name of Vendor (b)	Capacity of Source Gallons per Minute (c)	Cost Per M Gallons (d)	Purchased During Year - Gallons (e)
23					
24					
25					
26					
27					

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Report of *WCHS Co.*

For Year Ended December 31 **99**

FEET OF TRANSMISSION AND DISTRIBUTION MAINS

1. Explain any important items included in Column (h).
2. New mains are those laid primarily for the purpose of serving new customers; replacements are mains laid to serve customers already receiving water service, regardless of the size of mains replaced.

Kind of Pipe (Case iron, galv. steel, cement, asbestos, plastic, etc.) (a)	Diameter In Inches (b)	In Use First of Year (c)	Added During Year			Retirements During Year (g)	Adjustments Dr. or (Cr.) (h)	In Use End of Year (i)
			New Mains (d)	Replacements (e)	Total (f)			
1 Trans. Mains								
2								
3								
4								
5								
6								
7								
8 Total Trans.								
9 Dist. Mains								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25 Total Dist.								

SERVICES

Size and Kind of Pipe (a)	Utility Owned Services in Use				Services in use end of year not included in Util. Accts. (f)
	First of Year (b)	Added During Year (c)	Removed or Disconnected During Year (d)	End of Year (e)	
27					
28					
29					
30					
31 PVC 4"					
32					
33					
34					
35 6"					
36					
37 8"					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					

Approved by WCBTS Co.

For Year Ended December 31, 1999

METERS

Use (a)	Size (b)	Number of Utility Owned Meters				Number of Meters Owned By Customers In Use End of Year (g)
		First of Year (c)	Added During Year (d)	Removed or Disconnected During Year (e)	End of Year (f)	
1 In Residential Use	5/8 x 3/4	225	50	0	275	0
2						
3						
4						
5						
6						
7						
8 Total in Residential Use						
9 In Commercial Use	<i>None</i>					
10						
11						
12						
13						
14						
15						
16 Total in Commercial Use						
17 In Industrial Use	<i>None</i>					
18						
19						
20						
21						
22 Total in Industrial Use						
23 In Public Use	<i>None</i>					
24						
25						
26						
27						
28 Total in Public Use						
29 Total in Use						
30 In Stock						
31 Total All Meters						

HYDRANTS

Description (Size of branch or valve opening, manufacturer, type, number and size of nozzles, etc.) (a)	Number of Utility Owned Hydrants				Number Customer Owned Hydrants in Service End of Year (f)
	No. in Service First of Year (b)	Added During Year (c)	Removed During Year (d)	No. in Service End of Year (e)	
32 Public Fire Protection	40	0	0	40	0
33					
34					
35					
36					
37 Private Fire Protection	<i>None</i>				
38					
39					
40					
41					
42					
43					
44					
45 Total Hydrants Other than Fire					
46 Total All Hydrants					
47					

POWER, PUMPING AND PURCHASED WATER STATISTICS

Particulars (a)	Purchased Water (b)	Electric Power (c)	(d)	Total All Methods (e)
1 Gallons Station Pumping into Distribution Main:				
2 January	0			
3 February				
4 March				
5 April				
6 May				
7 June				
8 July				
9 August				
10 September				
11 October				
12 November				
13 December				
14 Total for Year	0			

15 Maximum gallons pumped by all methods in any one day 68,000 Date _____
 16 Minimum gallons pumped by all methods in any one day 40,000 Date _____

17 Total gallons of water passed through customers' meters during year _____

18 Total gallons of first stage pumping (estimated if not metered) _____

19 Type of power used for first stage pumping Electric

20 Utility supplying electricity for pumping Cuivre River Electric

21 Total amount paid for electric demand - kilowatts _____

22 Total amount paid for electric energy - kilowatt-hours _____

23 Total amount paid for electricity for pumping during year _____

24 Total amount of electricity used for pumping - kilowatt hours _____

25 Measured or estimated gallons of water used in backwashing during year _____

26 Measured or estimated gallons of water in blowing settling basin _____

27 Maximum number of fire streams in use at one time during year _____

28 Range of pressure on mains as measured at station: ordinary _____

29 Average static head against which pumps work, in fact _____

30 _____

31 _____

32 If water is purchased for resale, indicate the following: N/A

33 Vendor _____

34 Point of delivery _____

35 If water is sold to other water utilities for redistribution, list names of such utilities below:

36 N/A

37 _____

38 _____

39 _____

40 _____

41 _____

42 _____

43 _____

44 _____

45 _____

46 _____

47 _____

48 _____

49 *First stage pumping applies only when water is pumped twice before entering distribution system, and the term is defined as pumping
 50 from source of supply to suction well or reservoir from which water is pumped into distribution mains.

PUMPING STATION EQUIPMENT

Use separate columns for each pump and associated power equipment. Use insert sheets if necessary. For pumps, use only those lines applicable to the unit.

Particulars (a)	(b)	(c)	(d)	(e)
Pumping Equipment				
1 Identification number or description of well or other source of supply to which pump is connected				
2 Identification number, description, etc. of each pump				
3 Type (displacement, centrifugal, air lift, turbine)				
4 Purpose of pump (low lift, distribution, etc.)				
5 Manufacturer				
6 Rated capacity - gallons per minute	<i>350</i>			
7 Discharge head - in feet	<i>40</i>			
8 Revolutions or strokes per minute				
9 Number of stages	<i>3</i>			
10 Connection-belt, gear or direct				
11 No. of hours operated during year				
Power Equipment				
12 Motive power for pump (steam, gas or oil engine, electric motor, or water turbine):	<i>None</i>			
13 Type				
14 Manufacturer				
15 Rated Horsepower				
16 Boiler Data:				
17 Identification number or description				
18 Manufacturer				
19 Type (water tube, tub. vert., tub. horiz.)				
20 Rated horsepower				
21 Electric generators:				
22 Identification number or description				
23 Manufacturer				
24 Motive Power (steam, gas or oil, hydraulic)				
25 Connection-belt, gear or direct				
26 Rated capacity in kilo-watt-amperes				
27 Air Compressors:				
28 Identification number or description				
29 Manufacturer				
30 Bore or stroke				
31 Size or air discharge head				
32 Submergence of air lift head in feet, when not pumping				
33 Estimated average draw-down during operation				
34 Pounds pressure required to blow well				
35 Pounds pressure required after air lift begins operating				

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 Lincoln } SS:

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

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

of Warren County Water & Sewer Co.
(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

January 1, 1999, to and including December 31, 1999

[Signature]
(Signature of affiant.) Gary L. Smith

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this July day of 2001

My commission expires _____, 19____

(Signature of officer authorized to administer oaths.)