

**FILED**<sup>3</sup>

JAN 2 8 2004

Missouri Public  
Service Commission

**SEWER AND/OR WATER UTILITIES  
(CLASS D)**

**RECEIVED**<sup>3</sup>

JAN 2 7 2004

Records  
Public Service Commission

**ANNUAL REPORT**

**OF**

SK & M Water & Sewer Co., Inc.

(Exact legal name of respondent)

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

PO Box 212 Perryville, MO 63775

(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, 20<sub>02</sub>**

1 FOR THE YEAR ENDED DECEMBER 31, 2002

2 COMPANY NAME: SK & M Water & Sewer Co Inc

3 COMPANY ADDRESS: PO Box 212

4 Perryville, MO 63775

5 COMPANY PHONE NUMBER: 573-547-2108

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

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

7 Thomas R Gibbar 120 Perry Plaza Perryville MO 63775 573-547-6574

8 Michael J Sutterer 24 Kendra Perryville MO 63775 573-547-2108

9 \_\_\_\_\_

10 \_\_\_\_\_

11 \_\_\_\_\_

12 \_\_\_\_\_

13 \_\_\_\_\_

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

14 Michael J Sutterer 24 Kendra Perryville MO 63775 573-547-2108

15 \_\_\_\_\_

16 \_\_\_\_\_

17 \_\_\_\_\_

18 \_\_\_\_\_

19 \_\_\_\_\_

20 \_\_\_\_\_

### CERTIFICATION

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

21 DATE: ✓ TITLE: President

22 SIGNATURE: ✓

- 2 Company Name: SK & M Water & Sewer Co. Inc
- 3 Date of Original Organization of Utility: April 1973
- 4 Date of Original Certificate of Convenience and Necessity: \_\_\_\_\_

## CAPITAL STOCK (COMMON AND PREFERRED)

Class and Series of Stock	Number of Shares Authorized	Par or Stated Value Per Share	Number of Shares Issued
Common Stock	500	100.00	56

SECURITY HOLDERS AND VOTING POWERS

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

Names and Addresses	Number of votes
Michael J Sutterer 24 Kendra Perryville MO 63775	52
Mrs John Koeper 309 Poplar St Perryville MO 63775	2
Paul Moore 409 Holly Perryville, MO 63775	2

20 Total Number of Votes Held by Above 56

21 Total Number of Votes of all Securities with Voting Powers 56

2 Company Name: SK & M Water & Sewer Co Inc

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

3 Constructed & installed lift station to pump sewage from trailer court to  
4 gravity flow system.

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 \_\_\_\_\_

2 Company Name: SK & M Water & Sewer Co. Inc.

**BALANCE SHEET  
WATER AND SEWER OPERATIONS  
ASSETS**

	Amount
3 <u>Water Plant in Service (pg. W-5, Line 46. Col. E)</u>	258369.90
4 <u>Less: Water Depreciation Reserve (pg. W-6, Line 46, Col. M)</u>	116072.76
5 <u>Net Water Plant in Service (Line 3 less Line 4)</u>	142297.14
6 <u>Water Materials and Supplies (Pg. 11, Line 25)</u>	
7 <u>Water Construction Work in Progress</u>	
8 <u>Water Plant held for future use (attach explanation)</u>	
9 <u>Water Plant Acquisition Adjustment</u>	
10 <u>Sewer Plant in Service (pg. S-4, Line 24, Col. E)</u>	139504.31
11 <u>Less: Sewer Depreciation Reserve (pg. S-5, Line 24, Col. M)</u>	91280.33
12 <u>Net Sewer Plant in Service (Line 10 less Line 11)</u>	48223.98
13 <u>Sewer Materials and Supplies (Pg. 11, Line 25)</u>	
14 <u>Sewer Construction Work in Progress</u>	
15 <u>Sewer Plant held for future use (attach explanation)</u>	
16 <u>Sewer Plant Acquisition Adjustment</u>	
17 <u>Other Plant (attach explanation)</u>	
18 <u>Cash</u>	4978.35
19 <u>Other Assets (Accounts Receivable, etc.) (attach explanation)</u>	8772.53
	Accts Rec. 8772.53
20 <b>Total Assets</b>	<u>204272.50</u>

2 Company Name: SK & M Water & Sewer Co Inc

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

	Amount
3 <u>Capital Stock</u>	5600.00
4 <u>Retained Earnings</u>	91558.29
5 <u>Long Term Debt to Affiliates</u> <u>(owners, other owner controlled companies, etc.)</u>	
6 <u>Short Term Debt to Affiliates</u> <u>(owners, other owner controlled companies, etc.)</u>	14015.40
7 <u>Long Term Debt (banks, etc.)</u>	
8 <u>Short Term Debt (banks, etc.)</u>	55966.74
9 <u>Water Customer Deposits</u>	12407.69
10 <u>Water Advances for Construction</u>	
11 <u>Water CIAC (Pg. 9, Line 15)</u>	31060.53
12 <u>Water Amortization of CIAC (Pg. 9, Line 22)</u>	11613.22
13 <u>Net Water CIAC (Line 11 less Line 12)</u>	19447.31
14 <u>Sewer Customer Deposits</u>	
15 <u>Sewer Advances for Construction</u>	
16 <u>Sewer CIAC (Pg. 9, Line 15)</u>	
17 <u>Sewer Amortization of CIAC (Pg. 9, Line 22)</u>	
18 <u>Net Sewer CIAC (Line 16 less Line 17)</u>	
19 <u>Deferred Taxes - ITC</u>	
20 <u>Deferred Taxes - Other (attach explanation)</u>	
21 <u>Other Liabilities (Accounts Payable, etc.) (attach explanation)</u>	5277.07
Accts Payable	982.60
P/R Tax Payable	694.47
Accrued Prop Tax	3600.00
22 <b>Total Equity and Liabilities</b>	<b>204272.50</b>

2 Company Name: SK & M Water & Sewer Co Inc**SCHEDULE OF UNCOLLECTIBLE ACCOUNTS**Describe customer account and methods used to attempt  
collection. Also, state why account is uncollectible  
(Bankruptcy, etc.)Amount Written  
OffWater  
Utility      Sewer  
Utility3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28**Totals**

2 Company Name: SK &amp; M Water &amp; Sewer Co Inc

**PAYROLL INFORMATION**

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

	Name and Title	Payroll Charged To			
		Total Utility Compensation	Water Expense	Sewer Expense	Capitalized Payroll
3	Michael J Sutterer				
4	Theresa Sutterer				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15	Totals				

(To Page W-1) (To Page S-1)



2 Company Name: SK & M Water & Sewer Co Inc**PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES**

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

Name of Recipient and Description of Service	AMOUNT OF PAYMENTS			
	Water		Sewer	
	Expensed	Capitalized	Expensed	Capitalized
3 Richard Besand	1649.00			
4 Gibbar Accounting	3085.50		3085.50	
5 Postmaster	491.81		491.79	
6 Bank of Missouri	316.07		315.99	
7 Environmental Analysis	216.32			
8 Mike Sutterer Builders Inc	500.00		630.00	
9 Tisher Sales	30.12		30.11	
10 Elpers & Inman PC	258.10		142.60	
11 Ron Allen	75.00		75.00	
12 Toohey & Dimaggio	37.50		37.50	
13 Terry Parmely				
14 SBC & Cingular Wireless	401.38		401.27	
15 Minuteman Press	57.39		57.39	
16 Miscellaneous	24.00		24.00	
<b>Totals</b>	<b>7142.19</b>		<b>5291.15</b>	
	(Page W-1)		(Page S-1)	

1 For the Year Ended December 31, ~~19~~ 2002

2 Company Name: SK & M Water & Sewer Co Inc

### CONTRIBUTIONS IN AID OF CONSTRUCTION

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

	Water	Sewer
3 Balance First of Year	31060.53	
4 Additions During Year (Explain in detail)		
5		
6		
7		
8		
9		
10 Less: Deductions During Year (Explain in detail)		
11		
12		
13		
14		
15 Balance at End of Year	31060.53	

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

16 Balance at First of Year	10639.93	
17 Total Contributions in Aid at End of Year (Line 15)	31060.53	
18 Total Plant in Service at End of Year (Page W-5 or S-4)	258370.40	
19 % Contributions To Plant (Line 17 ÷ Line 18)	.1202	
20 Total Depreciation Expense (Page W-6 or S-5)	8098.11	
Total Amortization of Contributions (Line 19 × Line 20)		
21 (Take Total To Page W-1 or S-1)	973.39	
22 Balance at End of Year (Line 16 + Line 21)	11613.32	

2 Company Name: SK & M Water & Sewer Co Inc

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

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

	Description of Obligation (Include Name and Address of Each Lender)	Date of Maturity	Loan Amount	Interest		Interest Charged To	
				Rate	Paid	Water Utility	Sewer Utility
3	Note Payable Sutterer Builders		14015.40				
4	Note Payable Bank of Missouri Lift Station		9443.85			517.50	517.50
5	Note Payable Ford Motor Credit		20260.89			275.32	275.32
6	Note Payable Lynn Hanquist		2600.00				
7	Note Payable Richard Besand		23662.00	8%		417.86	417.84
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18			69982.14			1210.68	1210.66
19	<b>Totals</b>						

2 Company Name: SK & M Water & Sewer Co Inc**SCHEDULE OF MATERIALS AND SUPPLIES AVAILABLE AT END OF YEAR**

	Description of Items (Pipe, Meters, Fittings, Valves, Gas, etc.)	Water		Sewer	
		Quantity	Amount	Quantity	Amount
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	<b>Totals</b>				

2 Company Name: SK & M Water & Sewer Co. Inc.**WATER OPERATING REVENUES, EXPENSES AND STATISTICS**

Amount

3	Total Operating Revenues (From Page W-2, Line 24)	57568.35
	<b>Operating Expenses</b>	
4	Salaries & Wages (From Page 7, Line 15)	11071.97
5	Employee Pensions and Benefits	
6	Purchased Water	13090.39
7	Plant Operations Expenses (From Page W-3, Line 11)	
8	Billing Expenses	190.00
9	Supplies and Expenses	74.06
10	Transportation Expenses	
11	Rent Expense (Attach Explanation)	
12	Insurance Expense	4173.58
13	Outside Services Employed (Legal, Accounting, etc.) (From Page 8)	7142.19
14	Regulatory Commission Expenses	2138.76
15	Uncollectible Expenses (From Page 6, Line 28)	200.73
16	Depreciation Expense (From Page W-6, Line 46)	8098.11
17	Amortization of contributions in aid of construction (Page 9)	( 973.39 )
18	Amortization Expense	
19	Tax Expenses (From Page W-3, Line 19)	4564.77
20	Interest Expense (From Page <sup>10</sup> <del>7</del> , Line 19)	1210.68
21	Other Expenses (Attach Explanation) Miscellaneous service charge 45.41	45.41
22	Total Operating Expenses	51027.26
23	Net Income (Loss) (Line 3 less Line 22)	6541.09

2 Company Name: SK &amp; M Water &amp; Sewer Co Inc

**WATER OPERATING REVENUES EXPENSES AND STATISTICS (Continued)**

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

	Number of Customers		Gallons Sold 000's Omitted	Revenue Amount
	First of Year	End of Year		
<b>Unmetered Sales of Water</b>				
3 Residential - Single Family			XXXX	
4 Residential - Apartments			XXXX	
5 Residential - Mobile Homes			XXXX	
6 Commercial			XXXX	
7 Other Sales to Public Authorities			XXXX	
8 Other (Attach Explanation)			XXXX	
9 Total Unmetered Sales			XXXX	
<b>Metered Sales of Water</b>				
10 5/8" Meter				
11 3/4" Meter				
12 1" Meter				
13 1 1/2" Meter				
14 2" Meter				
15 Other (Attach Explanation)				
16 Total Metered Sales				55200.78
<b>Other Operating Revenues</b>				
17 Late Payment Fees				
18 Inspection Fees				
19 Reconnect Fees				
20 Rent Income				
Income from Merchandising, Jobbing & 21 Contract Work (Attach Explanation)				
22 Other Revenue (Attach Explanation)	Interest		32.95	
	Miscellaneous		2334.62	2367.57
23 Total Other Operating Revenues				2367.57
24 Total Operating Revenues	Take Total to Page W-1 Line			57568.35

2 Company Name: SK & M Water & Sewer Co. Inc.**WATER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)**

	Amount
<b>Plant Operations Expenses</b>	
3 <u>Repairs of Water Plant - Pump Repair</u>	59.87
4 <u>Repairs of Water Plant - Well Repair</u>	264.07
5 <u>Repairs of Water Plant - Water Line Repair</u>	
6 <u>Repairs of Water Plant - Equipment Repair</u>	3409.98
7 <u>Repairs of Water Plant - Other (Attach Explanation)</u>	976.50
8 <u>Fuel or Power Purchased for Pumping (Elect. Bills. etc.)</u>	6945.64
9 <u>Chemicals</u>	1434.33
10 <u>Water Testing Expenses</u>	
11 <u>Total Plant Operations Expenses (Take Total to Page W-1 Line 7)</u>	13090.39
<b>Tax Expenses</b>	
12 <u>Tax Expense - Property Taxes</u>	3534.30
13 <u>Tax Expense - Payroll Taxes</u>	1030.47
14 <u>Tax Expense - Franchise Taxes</u>	
15 <u>Tax Expense - Other Taxes</u>	
16 <u>Tax Expense - Federal Income Taxes</u>	
17 <u>Tax Expense - State Income Taxes</u>	
18 <u>Tax Expense - Investment Tax Credits</u>	
19 <u>Total Tax Expenses (Take Total to Page W-1, Line 19)</u>	4564.77

2 Company Name: SK & M Water & Sewer Co. Inc.**PUMPING AND PURCHASED WATER STATISTICS**

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

3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18	Gallons Pumped Into System	Source of Supply (Describe Below)				Total Of All Methods (A+B+C+D=E) (E)
		(A)	(B)	(C)	(D)	
January	1816200					
February	1816200					
March	1728600					
April	1694400					
May	2042900					
June	2071100					
July	2019500					
August	2204600					
September	2054800					
October	1873000					
November	1900900					
December	1660100					
Total for Year	22882300					

19 Maximum Quantity Supplied To The System In Any One Day \_\_\_\_\_ Date \_\_\_\_\_; Minimum \_\_\_\_\_ Date \_\_\_\_\_

20 Range of Pressure in the Mains As Measured at the Highest Point on System: \_\_\_\_\_

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

21 \_\_\_\_\_

22 \_\_\_\_\_



Company Name: SK & M Water & Sewer Co. Inc.**WATER UTILITY PLANT**

ACCOUNTS (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Balance End of Year (e)
<b>INTANGIBLE PLANT</b>				
Organization (301) .....				
Franchise and consents (302) .....				
Miscellaneous intangible plant (303) .....				
<b>SOURCE OF SUPPLY PLANT</b>				
Land and land rights (310) .....				
Structures and improvements (311) .....				
Collecting and impounding reservoirs (312) .....				
Lake, river and other intakes (313) .....				
Wells and springs (314) .....	20809.00	19469.35		40278.35
Infiltration galleries and tunnels (315) .....				
Supply mains (316) .....				
Other water source plant (317) .....				
<b>PUMPING PLANT</b>				
Land and land rights (320) .....				
Structures and improvements (321) .....				
Boiler plant equipment (322) .....				
Other power production equipment (323) .....				
Sizam pumping equipment (324) .....				
Electric pumping equipment (325) .....	44832.55	1262.37		46094.92
Diesel pumping equipment (326) .....				
Hydraulic pumping equipment (327) .....				
Other pumping equipment (328) .....				
<b>WATER TREATMENT PLANT</b>				
Land and land rights (330) .....				
Structures and improvements (331) .....				
Water treatment equipment (332) .....	3706.43			3706.43
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and land rights (340) .....				
Structures and improvements (341) .....				
Distribution reservoirs and standpipes (342) .....	32638.61			32638.61
Transmission and distribution mains (343) .....	100147.54			100147.54
Fire mains (344) .....				
Services (345) .....	919.84			919.84
Meters (346) .....	14883.97	806.17		15690.14
Hydrants (348) .....	573.00			573.00
Other transmission and distribution plant (349) .....				
<b>GENERAL PLANT</b>				
Land and land rights (389) .....	18250.00			18250.00
Structures and improvements (390) .....				
Office furniture and equipment (391) .....	71.07			71.07
Transportation equipment (392) .....				
Stores equipment (393) .....				
Tools, shop and garage equipment (394) .....				
Laboratory equipment (395) .....				
Power-operated equipment (396) .....				
Communication equipment (397) .....				
Miscellaneous equipment (398) .....				
Other tangible property (399) .....				
<b>TOTAL WATER UTILITY PLANT IN SERVICE</b> .....	<b>236832.01</b>	<b>21537.89</b>		<b>258369.90</b>

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

2 Company Name: SK & M Water & Sewer Co Inc

## DEPRECIATION RESERVE - WATER UTILITY PLANT

			Retirements of Property				
Annual Depre. Rate % (f)	Annual Depre. Expense (e x f)	Balance First of Year (h)	Book Cost of Plant Retired (i)	Cost of Removal (j) *	Salvage Credit (k) *	Other Changes (l) **	Balance End of Year (m)
2%	805.57	10707.79					11513.36
7.7	3549.31	35645.25					39194.56
2%	74.14	1235.31					1309.45
2%	652.77	14932.26					15585.03
2.5%	2503.69	38778.04					41281.73
3%	27.60	503.89					531.49
3%	470.70	5934.45					6405.15
2.5%	14.33	160.59					180.92

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

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

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

2 Company Name: SK & M Water & Sewer Co Inc

### PUMPS

	Manufacturer and Type (i.e. High Service, Well, Standby, etc.)	Capacity	Date Installed	Date of Last Motor Replacement	Date of Last Pump Replacement
3	Jacuzzi Electric	75	1978		1989
4	Jacuzzi Electric	63	1978		1990
5					
6					
7					
8					

### WELLS

	Number <u>1</u>	Number <u>2</u>	Number <u>    </u>	Number <u>    </u>
9				
10	Description (Deep, artesian,	Deep	Deep	
11	Spring, etc.)			
12	Year Constructed	1974	1974	
13	Type of Construction	Drilled	Drilled	
14	Type of Casing	Steel	Steel	
15	Depth and Diameter of Well	6000'	6000'	
16	Yield of Well in Gallons Per Day	N/A	N/A	
17	Chemicals (Provide Type, Cost			
18	and Quantities of Each			
19				
20				
21				

Company Name: SK &amp; M Water &amp; Sewer Co Inc

### METERS AND METER SETTINGS

Customer Class (A)	Meter Size (B)	Total At First of Year (C)	Total Number Added (D)	Total Number Removed or Disconnected (E)	Total At End of Year (F)	Total Number Owned By Customers At End of Year (G)
Residential:		275				
Other Customers:		2				
Total in Use By Customers	xxxxxx	277				
Not In Use (Inventory)						xxxxxxxxxx
						xxxxxxxxxx
						xxxxxxxxxx
Total Meter Settings	xxxxxx					

### STORAGE FACILITIES

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

1 For the Year Ended December 31, ~~19~~ 2002

2 Company Name: SK&M Water & Sewer Co Inc

### MAINS (FEET)

	Kind of Pipe (Cast Iron, Galvanized Iron, Plastic, etc.) (A)	Diameter of Pipe (B)	Total First of Year (C)	Total Added (D)	Total Removed or Abandoned (E)	Total End of Year (F)
3	Plastic	4"	35353			35353
4	"	3"	2353			2353
5	"	2½"	1527			1527
6	"	2"	1940			1940
7	"	1½"	155			155
8						

### SERVICES AVAILABLE FOR USE (FROM MAIN TO PROPERTY LINE)

Owned By Utility

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

2 Company Name: SK & M Water Co Inc.**SEWER OPERATING REVENUES, EXPENSES AND STATISTICS**

		Amount
3	Total Operating Revenues (From Page S-2, Line 21)	38228.28
<b>Operating Expenses</b>		
4	Salaries & Wages (From Page 7, Line 15)	11071.73
5	Employee Pensions and Benefits	
6	Contracted Treatment Expenses	
7	Plant Operations Expenses (From Page S-3, Line 13)	9916.05
8	Billing Expenses	
9	Supplies and Expenses	
10	Transportation Expenses	74.05
11	Rent Expense (Attach Explanation)	
12	Insurance Expense	4173.41
13	Outside Services Employed (Legal, Accounting, etc.) (From Page 8)	5291.15
14	Regulatory Commission Expenses	3759.06
15	Uncollectible Expenses (From Page 6, Line 28)	232.65
16	Depreciation Expense (From Page S-5, Line 24)	10194.63
17	Amortization of contributions in aid of construction (Page 9)	( )
18	Amortization Expense	
19	Tax Expenses (From Page S-3, Line 21)	3844.75
20	Interest Expense (From Page <sup>10</sup> <del>7</del> , Line 19)	1210.66
21	Other Expenses (Attach Explanation)	Miscellaneous 114.96 Service charge 45.41 160.37
22	Total Operating Expenses	49928.51
23	Net Income (Loss) (Line 3, Less Line 22)	(11700.23)

SK &amp; M Water &amp; Sewer Co. Inc

2 Company Name:

**SEWER OPERATING REVENUES EXPENSES AND STATISTICS (Continued)**

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

	Number of Customers First of Year	End of Year	Gallons Sold 000's Omitted	Revenue Amount
Flat Rate Sales				
3 Residential - Single Family			XXXX	
4 Residential - Apartments			XXXX	
5 Residential - Mobile Homes			XXXX	
6 Commercial			XXXX	
7 Other Sales to Public Authorities			XXXX	
8 Other (Attach Explanation)			XXXX	
9 Total Unmetered Sales			XXXX	37826.41
Metered Sales of Water				
10 Commercial				
11 Other Sales to Public Authorities				
12 Other (Attach Explanation)				
13 Total Metered Sales				0.00
Other Operating Revenues				
14 Late Payment Fees				
15 Inspection Fees				
16 Reconnect Fees				
17 Rent Income				
Income from Merchandising, Jobbing & Contract Work (Attach Explanation)				
19 Other Revenue (Attach Explanation)	Interest		32.84	
	Miscellaneous		369.03	401.87
20 Total Other Operating Revenues				401.87
21 Total Operating Revenues	Take Total to Page S-1 Line 3			38228.28

2 Company Name: \_\_\_\_\_

**SEWER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)**

	Amount
<b>Plant Operations Expenses</b>	
3 <u>Contracted Maintenance Expenses</u>	
4 <u>Repairs of Sewer Plant - Pump Repair</u>	88.00
5 <u>Repairs of Sewer Plant - Treatment Plant Repair</u>	1266.82
6 <u>Repairs of Sewer Plant - Collecting Sewers and Manhole Repair</u>	1428.99
7 <u>Repairs of Sewer Plant - Equipment Repair</u>	1340.36
8 <u>Repairs of Sewer Plant - Other (Attach Explanation)</u>	976.47
9 <u>Utility Bills</u>	4815.41
10 <u>Chemicals</u>	
11 <u>Sludge Hauling Expenses</u>	
12 <u>Effluent Testing Expenses</u>	
13 <b>Total Plant Operations Expenses (Take Total to Page S-1 Line 7)</b>	9916.05
<b>Tax Expenses</b>	
14 <u>Tax Expense - Property Taxes</u>	2814.29
15 <u>Tax Expense - Payroll Taxes</u>	1030.46
16 <u>Tax Expense - Franchise Taxes</u>	
17 <u>Tax Expense - Other Taxes</u>	
18 <u>Tax Expense - Federal Income Taxes</u>	
19 <u>Tax Expense - State Income Taxes</u>	
20 <u>Tax Expense - Investment Tax Credits</u>	
21 <b>Total Tax Expenses (Take Total to Page S-1, Line 19)</b>	3844.75



Company Name: SK & M Water & Sewer Co Inc

SEWER UTILITY PLANT IN SERVICE

ACCOUNTS (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Balance End of Year (e)
INTANGIBLE PLANT				
3 Organization (301) .....				
4 Franchise and consents (302) .....				
5 Miscellaneous intangible plant (303) .....				
LAND AND STRUCTURES				
6 Land and land rights (310) .....				
7 Structures and improvements (311) .....				
COLLECTION PLANT				
8 Collection Sewers - Force (352.1) .....	2568.42			2568.42
9 Collection Sewers - Gravity (352.2) .....	16892.35		453.61	16438.74
0 Other Collection Plant Facilities (353) .....	7565.16			7565.16
1 Services to Customers (354) .....	1335.85		4.00	1331.85
2 Flow Measuring Devices (355) .....				
PUMPING PLANT				
3 Receiving Wells and Pump Pits (362) .....				
4 Pumping equipment (363) .....				
TREATMENT AND DISPOSAL PLANT				
5 Oxidation Lagoon (372) .....	15984.93			15984.93
6 Treatment and disposal equipment (373) .....				
7 Plant sewers (374) .....				
8 Outfall Sewer Lines (375) .....				
9 Other treatment and disposal plant				
0 Equipment (376) .....	48543.15	5000.00		53543.61
GENERAL PLANT				
11 Office furniture and equipment (391) .....				
12 Transportation equipment (392) .....	23524.15		1232.55	22291.60
13 Other general equipment (393) .....	19780.00			19780.00
14 TOTAL SEWER UTILITY PLANT IN SERVICE .....	136190.67	5000.00	1690.16	139504.31

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

15

16

17

18

19

20

21

22



Company Name: \_\_\_\_\_

**GENERAL INFORMATION - SEWER**

Treatment facilities (Describe Process): \_\_\_\_\_

Was your treatment plant constructed in place or purchased as a package unit? \_\_\_\_\_

Were your lift stations constructed in place or purchased as package units? \_\_\_\_\_

What is the designed capacity of your treatment facilities? \_\_\_\_\_

What percent of designed capacity is currently being utilized? \_\_\_\_\_

Name of current operator \_\_\_\_\_

Treatment process of liquid waste: \_\_\_\_\_

Treatment process of waste solids: \_\_\_\_\_

Where is the point of discharge of liquid waste? \_\_\_\_\_

What is the ultimate disposal of waste solids and how obtained? \_\_\_\_\_

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

**COLLECTING SEWERS (FEET)**

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

**LIFT STATIONS**

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

Annual Report of SK & M Water & Sewer Co Inc for the year ended December 31, 2002

### 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 Perry } ss:

Michael J. Sutterer makes oath and says that  
(Insert here the name of the affiant)

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

of SK & M 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.

Jan 2002, to and including Dec 2002.

Michael J. Sutterer  
(Signature of affiant)

Subscribed and sworn before me, a Notary Public in and for the  
State and county above named, this 23<sup>rd</sup> day of January, 2004  
My Commission expires 5/14, 2004

VIRGINIA A. MOLL  
Notary Public - Notary Seal  
STATE OF MISSOURI  
Perry County  
My Commission Expires May 14, 2004

Virginia A. Moll  
(Signature of officer authorized to administer oaths)