

Algonquin Water Resources of Missouri- dba Resort Utilities

Company Full Certificated Name (Do not abbreviate and include any Commission approved AKA/DBA/Fictitious Name, if applicable.)

Algonquin Water Resources of Missouri- dba Resort Utilities

WATER and/or SEWER ANNUAL REPORT

SMALL COMPANY

(Fewer than 8,000 customers)

TO THE

MISSOURI PUBLIC SERVICE COMMISSION

For the Calendar Year of
January 1 - December 31, 2010

Please select how the company is certificated with the Commission under the Company Name as shown above (check all that apply):

☒ Water Service Provider

☒ Sewer Service Provider

Please choose one of the following filing options:

☒ **Public Submission** (NOT Highly Confidential)

☐ **Non-Public Submission** (Highly Confidential / Filed Under Seal)
For this filing to be considered Highly Confidential, additional submission of materials is required pursuant to Commission rule 4 CSR 240-3.335 and/or 4 CSR 240-3.640, Section 392.210, RSMo., and/or Section 393.140, RSMo.

Missouri Public Service Commission 2009 Annual Report Instructions

General Form Information

This report is due to the Missouri Public Service Commission on or before **April 15th** and is required to be filed on a calendar year basis pursuant to the Commission rules (4 CSR 240-3.335 and/or 4 CSR 240-3.640). Failure to file this report by the deadline of April 15, 2010, could result in penalties up to \$100 for every day the report is late pursuant to Section 392.210, RSMo.

- If the document has been prepared by a third-party preparer, it is the responsibility of the company personnel attesting to the accuracy of the document to review the document before submission to the Missouri Public Service Commission.
- After the annual report is complete, save the file to your computer. You may submit it electronically through the Commission's Electronic Filing and Information System (EFIS), as a non-case related submission (see Electronic Filing Instructions on Instructions Pages 4 - 5 for details) or print the form, keep a copy for your records, and prepare for mailing.
- You shall use the form provided by the Commission. You may use one of the three versions provided: 1) the Adobe Fillable document, 2) the Excel version, or 3) the Adobe document that shall be printed and completed by hand.
- The Excel form is "read only". You must save or copy the file to your computer's hard drive to input information into the annual report form.
- If additional space is needed for entering information on a page, please insert a worksheet or page and copy the formats or lines into the new sheet to accommodate the necessary information.
- If you are submitting an annual report extension request, it must be on company letterhead or on the form provided and signed by an officer of the company. A contact email address is also required for approval or rejection of the request.

Questions about the annual report form or its contents may be submitted to: Joan Wandel at (573) 751-4785 or by e-mail at joan.wandel@psc.mo.gov.

Treatment of Highly Confidential Information (Submission Under Seal).

Utilities may request classification of selected portions of their annual report as non-public (highly confidential / filed under seal) pursuant to the Commission rules at 4 CSR 240-3.335 and/or 4 CSR 240-3.640.

Please note that all information classified as non-public will still remain subject to potential disclosure as provided under the Missouri open records act (Chapter 610 RSMo) and Section 386.480, RSMo.

In order to include Highly Confidential information in the annual report, the submitter must:

Provide two versions of the annual report;

- 1) a Public version with the Highly Confidential information redacted (removed), and
- 2) a fully completed version to be kept as Highly Confidential with restricted access.

Below are the procedures outlining the requirements for each type of submission:

(A) Public version

1. Cover – Check the "Public Submission" box and denote "Public" in the lower right corner.
2. Completion – All pages should be completed excluding the non-public information.
3. Page Designation – Each page that has had Highly Confidential information removed must have the "Public" designation in the lower right corner.
4. Format – where Highly Confidential information has been removed, two (2) asterisks shall be placed before and after the information, e.g. **highly confidential information removed**. The field must be left blank to insure the information remains on the same line and page as in the Highly Confidential version.

Treatment of Highly Confidential Information (Submission Under Seal) - continued

(B) Highly Confidential version

1. Cover – Check the “Non-Public Submission” box and denote “Highly Confidential” in the lower right corner.
2. Completion – All pages should be completed including the Highly Confidential information
3. Page Designation – Each page that contains Highly Confidential information must have a “Highly Confidential” designation in the lower right corner.
4. Format – Highly Confidential information shall be designated by two (2) asterisks before and after the information, e.g. ****your highly confidential information here****.

(C) Additional documents required with both submissions:

1. A cover letter stating the utility is designating some or all of the information in its annual report as confidential and requesting non-public treatment under seal. The name, phone number and e-mail address (if available) of the person responsible for addressing questions regarding the confidential portions of the annual report must be included.
2. A notarized affidavit that clearly identifies the specific types of information to be kept under seal. Justification of why the specific information should be a closed record and a statement attesting that none of the information is available to the public in any format.

Detailed Form Information

Page Definitions and/or Instructions

Cover **Company Name:** This shall reflect the certificated name of the company that the Commission approved in a case; when this field is filled in, it will automatically populate the company name at the top of each of the following sheets.
The company name listed on the cover shall include any Commission approved fictitious name or d/b/a name (ABC Company d/b/a XYZ LLC).
Year: When the reporting period year is entered, it will automatically populate at the top of all subsequent pages.

First check box (certification/registration type):

Check the box if the company listed on the Company Name line has been approved as competitively classified by the Commission.

Second set of check boxes (security level/filing options):

Check the first box (Public Submission) if this is the public version of the annual report.

Check the bottom box (Non-Public Submission) only if the annual report contains proprietary or highly confidential information in the report. The annual report submission will be considered deficient unless this submission is accompanied by the required documentation. Please see Treatment of Highly Confidential Information in the above section for details.

Verification Page The verification page must be **completed** in full, including notary seals, if or where applicable.
The **State Of** and **County Of** fields shall be filled with the location where the notary operates and where this document was notarized.
Legal Name of Affiant: Any representative of the company authorized to attest to the accuracy of the annual report.
Official Title of the Affiant: Title of the representative named on the line just above this one.

Detailed Form Information (continued)
Page Definitions and/or Instructions

Verification Page (continued)

Exact Legal **Title or Name of the Respondent:** Company Name as certificated/registered with the Commission, as listed on the cover and the top of the verification sheet.

Signature of Affiant: Signature of authorized company representative named above on the verification page.

The remaining fields are for completion by the notary including the date, month and year of the notarization, the notary's commission expiration date, notary signature, and placement of the notary stamps or seals, where applicable.

When submitting the annual report form electronically, complete the verification page in full. Electronic signatures are acceptable pursuant to Sections 432.200 through 432.295 RSMo.

The original document shall be notarized and kept for your records. On the electronic version, type the electronic signatures (/s/ John Doe) and dates that are reflected on the original document.

Options for Submitting the Annual Report to the Missouri Public Service Commission

The annual report may be submitted to the Missouri Public Service Commission by either of the following methods:

1. Electronically through the Electronic Filing and Information System (EFIS).

This system accepts submissions 24 hours a day and saves on postage/shipping expenses.

Please see ***Instructions Page 4 - 5*** for detailed instructions to use this system. If you have questions while using EFIS, staff is available Monday - Friday from 8:00 a.m. - 5:00 p.m. (excluding State holidays) to assist you at (573) 751-7496.

NOTE: E-mails and faxes are NOT acceptable methods of filing the annual report electronically.

or

2. Mail to the following address:

Missouri Public Service Commission
Attention: Data Center

For package delivery:

200 Madison Street, Suite 100
Jefferson City, MO 65101

For U.S. Mail:

P.O. Box 360
Jefferson City, MO 65102-0360

Electronic Filing of Annual Report Information

If you submit your information electronically, please do not send in a paper copy.

In order to file in the Electronic Filing and Information System (EFIS):

- You must have a user ID and password,
- The company you are filing on behalf of must be registered in EFIS.
(All certificated companies are already registered in EFIS. Please do not create a company registration),
- The person making the filing must be registered as a contact for the company/firm they are making the filing on behalf of, and
- You need to have the information you want to submit saved electronically.

If you are unsure if you have a user ID, if your company is registered, or if you are registered as a contact for the company, please contact the Data Center at datacenter-psc@psc.mo.gov or (573) 751-7496 before completing new registration information.

To access EFIS, go to the PSC website at <http://www.psc.mo.gov>. Click the 'EFIS / Case Filings' link from the menu on the left-hand side. Scroll down to the 'Main Menu Section of EFIS' and click on the 'EFIS' link. This will take you to the EFIS Welcome Screen.

- Click the orange 'Logon' button on the left-hand side.
- Enter your User ID and Password.

NOTE: Passwords are case sensitive.

Submission of Annual Report

- Click on the 'Filing/Submission' menu option.
- Click on the 'Non-Case Related Submission' link.

Complete the Non-Case Related Submission screen with the following information:

- Type of Utility – Select the utility type as which the company is certificated/registered. Separate submissions are required if a company has multiple certifications/registrations (Example: Water and Sewer; or CLEC and IXC).
- Company – Select certificated company name.
Choose d/b/a name, if applicable. This name should match the name at the top of the annual report's cover page.
- Type of Submission – Select 'Annual Report (Mo PSC)'.
- Total Missouri Jurisdictional Revenue – Enter the amount from the annual report form found on Page 1, Item No. 16 (Water) or Item No. 19 (Sewer).
- Report for Calendar Year - Type in 2009.
- Applicable Case No. – Leave blank.
- Date Filed – Will already be filled in.
- Click on the 'Continue' button.
This will take you to the Filing/Submission Attachment screen.
- Click on 'Browse' – Select the file that contains the completed annual report.
- Choose the security level for your document: Public, Highly Confidential, or Proprietary.
- Click the 'Attach' button.
On screen instructions are provided for attaching more than one document.
Confirm that the correct document is attached before proceeding.
- Click the 'Done with Attach' button.
This will return you to the original submission screen.
- Scroll down and click on the 'Submit' button.

This will complete your submission and assign a non-case related tracking number (BMAR-2009-xxxx). Please retain this number for your records.

Electronic Filing of Annual Report Information (continued)

Submission of Additional Information

If you are asked to provide additional information or need to file amended information, file it as a 'Non-Case Related Supplemental Submission' using the tracking number from your original annual report submission.

Instructions for this type of submission can be found by clicking on the blue 'Help' button on the left-hand side of any EFIS screen. Scroll down to 'Filing / Submission – Non-case Related'. Then choose 'Make a subsequent filing to a non-case related submission'.

Request for Extension (30 days or Less)

If you will not be able to file your annual report by the April 15th deadline, you must request an extension **on or before April 15th.**

All annual report extension requests must be on company letterhead and signed by an officer of the company or on the form provided on the PSC website (www.psc.mo.gov/forms) and signed electronically by a company representative. A contact e-mail address is required for approval or rejection of the request.

Follow the instructions for filing an annual report with these modifications.

- Type of Submission - Select Annual Report (MO PSC) Extension Request.
- Comments - Type in 2008 Annual Report Extension Request.
- Under "Browse", attach your documentation for requesting an extension.

Once your submission is complete, you will be assigned a non-case related tracking number (BARE-2010-xxxx). Please retain this number for your records.

Additional instructions can be found under the blue 'Help' button in EFIS on how to:

- Access EFIS.
- Log on to EFIS.
- Obtain a user ID and password.
- Reset my password.
- File an annual report, statement of revenue, or other non-case related submission.
- Make a subsequent filing to a non-case related submission.

For Small Water and Sewer Utilities

DETAILED FORM INSTRUCTIONS

This form should be used by companies that have **fewer than 8,000 customers**.

In examining the report form you will note there are various references requiring water information and sewer information on the same page.

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

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

If you are a joint utility in that you have both water and sewer operations, you shall fill out all parts of all pages completely to the best of your ability and belief utilizing the available information. You will note that all pages on Lines 1 and 2 require the year of the report and the company name. This must be completed on all pages.

If this document has been prepared by a third-party preparer, it is the responsibility of the company personnel attesting to the accuracy of document to review the document before submission to the Missouri Public Service Commission.

INSTRUCTIONS for PAGE 1

On Line 2, provide the full company name as it appears on your certificate of convenience and necessity.

On Lines 3, provide the company street address. On Line 4, provide the mailing address if different than Line 3.

On Line 5, provide the company phone number and the e-mail address of the regulatory contact. If an e-mail address is not available please designate with "n/a".

On Lines 6 through 15, provide names, addresses, phone numbers and e-mail addresses of any persons who can be contacted concerning information contained in this report.

On Lines 13 through 17, provide names, addresses, phone numbers and e-mail addresses of any persons who can be contacted concerning plant operations.

On Lines 16 through 21, please enter the Company Revenues indicated. If using the Excel version, the Missouri Jurisdictional Revenues will automatically fill from pages W-2 and S-2.

INSTRUCTIONS for PAGE 2

On Line 2, provide the full company name as it appears on your certificate of convenience and necessity.

On Lines 3 through 7, provide for each class and/or series of common and/or preferred stock the total number of shares authorized by charter, the par or stated value per share and the total number of shares issued.

On Lines 8 through 15, provide the names, addresses and number of votes resulting from stock ownership as of December 31. If any such holder held the stock in trust, state the nature of the trust and the beneficial owner.

On Line 16, provide total number of votes held by the names provided in lines 8 through 15.

On Line 17, provide the total number of votes of all securities with voting rights.

On Lines 18 - 23, provide the title and names of the officers of the company at the end of the reporting year.

On Line 21 and 22, check all boxes for which the company is current.

On Line 23, provide the case number and effective date of the last approved rate request case with the Commission.

On Lines 27 and 28, check all boxes for which the company has filed and is current on the appropriate paperwork and payments.

On Line 29, provide the most recent rate increase request case number and effective date of approval.

For Small Water and Sewer Utilities
DETAILED FORM INSTRUCTIONS

INSTRUCTIONS for PAGE 3

On Line 2, provide the full company name as it appears on your certificate of convenience and necessity.

Describe all transactions occurring during the year that will have a major effect on operations.

These transactions may be rate changes, the replacement of major equipment or any other abnormal cash expenditure amounting to \$250 or more. Please note that if the expenditure is of a normal and recurring nature (i.e., monthly electric bills), it should not be classified as an abnormal item.

INSTRUCTIONS for PAGE 4

The dollar amount for Lines 3, 4, 6, 10, 11 and 13 should be brought forward from the appropriate page and line as indicated.

Construction Work in Progress: Shall include the total amount of work for utility plant in process of construction but not ready for service at the end of the year.

Plant Held for Future Use: Shall include the original cost of property owned and held for future use under a definite plan for use.

Plant Acquisition Adjustment: Shall include the purchase price of any plant purchased less the original cost, estimated if not known, less any depreciation reserve.

INSTRUCTIONS for PAGE 5

The dollar amount for Lines 11, 12, 16 and 17 should be brought forward from the appropriate page and line as indicated.

Customer Deposits: Shall include all deposits with the utility by customers as security for payment of bills.

Advances for Construction: Shall include advances by any applicant for construction that is to be refunded either in part or completely.

Contributions in Aid of Construction (CIAC): Shall include any donation or contribution in cash or services, or property from any company, individual, agency or others for construction purposes. CIAC shall include connection fees for new service. All supporting entries shall be kept so that the utility can furnish information regarding the purpose of each donation, and the amount of the donation. (NOTE: There shall not be any advances for construction that are to be repaid in part or completely included in this account except if not returned by the time specified in the utilities tariff.)

NOTE: TOTAL ASSETS FROM PAGE 4 MUST BALANCE WITH TOTAL EQUITY AND LIABILITIES FROM PAGE 5

INSTRUCTIONS for PAGE 6

On Page 6, provide information for all customer sales determined to be uncollectible. You should identify the customer, the methods used to attempt collection, the amount and why it is uncollectible (i.e., customer filed bankruptcy, left town, etc.). This uncollectible amount is an expense to be recorded on the Income Statement (Page W-1 and/ or S-1).

INSTRUCTIONS for PAGE 7

On Page 7, provide information regarding payroll. Provide names, titles and salaries of all officers and employees. Provide total compensation paid to each during the year including bonuses and other allowances. Identify the total compensation as chargeable to water expense, sewer expense or construction. Also, identify any employee who did not receive any compensation during the year.

INSTRUCTIONS for PAGE 8

On Page 8, provide information regarding professional services the utility company received. Report 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 whatsoever.

For Small Water and Sewer Utilities

DETAILED FORM INSTRUCTIONS

INSTRUCTIONS for PAGE 9

On Page 9, provide information regarding contributions in aid of construction and the amortization of contributions in aid of construction. This account shall include donations or contributions in cash, services, or property for construction purposes, including connection fees for new service. 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.

Lines 3 and 4 require input from last year's annual report page 9.

Line 4 is the recording of new contributions for this year.

Line 11 depends on the method your company uses for CIAC amortization. If your company uses the "distributed" method as described below, no retirement entries for CIAC should appear in line 11, (leave them blank).

For retirement purposes, Contributions in Aid of Construction (CIAC) are amortized at the same rate as the depreciation rates set for the plant equipment. There are two methods as follows:

1. Attached Method: This method is the keeping of continuous property records such that the contributions are kept "attached" to the original equipment contributed. CIAC is amortized and retired at the same depreciation rate and retirement dates as the equipment which it is "attached" to. For this method complete the table with Line 18 through Line 24.

2. Distributed Method: Most small companies use this method. This method results in no CIAC retirement entries on line 11. The "distributed" method is to treat each contribution as a dollar amount that is equally distributed to all plant in service. Under this method, the annual CIAC amortization is a portion of the total plant depreciation expense. The ratio used to calculate this portion is the end of year CIAC balance divided by the end of year total plant in service. The CIAC amortization is simply the total plant depreciation expense multiplied by the ratio of CIAC to Total Plant. The annual amortization is added to the sum of all prior accumulated amortization until the total equals the original amount of all contributions. At this point the process is stopped and both the total CIAC and the accumulated amortization are reset to zero. For this method, complete the table containing Line 25 through Line 27.

INSTRUCTIONS for PAGE 10

On Page 10, provide all required information concerning interest expense, notes payable, bonds, bank loans and other financial debts that existed during the year. For each debt on which interest was paid during the year provide the name and address of the lender, the date of maturity, the loan balance, the interest rate on the loan, and the amount of interest paid. The amount of interest paid should be assigned to water utility expense and/or sewer utility expense based upon which utility was responsible for the loan.

INSTRUCTIONS for PAGE 11

On Page 11, provide descriptions, quantities and dollar costs of materials and supplies in inventory. These items may be pipe, wire, gasoline, diesel, etc. You should identify the cost and assign the cost to either water or sewer.

INSTRUCTIONS for PAGES W-1, W-2, W-3 and/or S-1, S-2, S-3

On Pages W-1, W-2, W-3 and/or S-1, S-2, S-3, provide information regarding all billed revenues, expenses, customer numbers and gallon sales.

INSTRUCTIONS for PAGE W-4

On Page W-4, provide information regarding quantities of water from each source of supply that entered the system. On Line 21, provide data regarding the maximum and minimum quantities of water supplied in any one day. On Line 22, provide the range of pressures that exist at the highest point of the system. On Lines 23 thru 26, provide information regarding any sale of water for resale.

For Small Water and Sewer Utilities
DETAILED FORM INSTRUCTIONS

INSTRUCTIONS for PAGES W-5, W-6 and/or S-4, S-5

On Pages W-5, W-6 and/or S-4, S-5, provide information regarding water and/or sewer utility plant-in-service, depreciation expense and depreciation reserve. The account numbers shown in column (b) are defined in the Uniform System Of Accounts (USOA). The definitions describe what type of plant equipment is included in each account number. For each company, a USOA CLASS, a set of account numbers, and a set of depreciation rates are assigned by the PSC. These assignments for use by your company should be specified in a Depreciation Rate Schedule included as part of your company's last certificate or rate case final order. If you do not have this schedule, call the PSC and ask to speak to someone in the Engineering and Management Services Department

Columns (c), (d), (e) and (f) require original installed cost of plant and equipment placed in service. If a replacement of plant occurs, such as a pump change-out or trading in a truck, then column (d) should show the full installed cost of the new item. In retirement column (e), record the original installed cost (from Plant Property Records), of the item which was replaced (removed). These entries should be supported by books and records, which identify the property and its location. The Balance at End of Year, column (f) equals columns (c) plus (d) minus (e).

Depreciation expense column (h) is computed using the Balance at End of Year column (f), --- or mid-year or mid-month convention used by your company. Record in column (g) the depreciation rate used, (from you company's PSC Depreciation Rate Schedule). Column (i) is the carry forward of depreciation reserve from last years annual report. Book Cost of Plant Retired column (j) should be the same as Retirements During the Year column (e). Column (k) should reflect cost incurred to remove the plant which was retired. Column (l) should reflect any money received from the sale or trade-in of the equipment removed or replaced.

Reserve balance at End of Year column (n) equals (h) plus (i) minus (j) minus (k) plus (l) plus (m).

*****SAVE A COPY FOR NEXT YEARS BEGINNING BALANCES*****

INSTRUCTIONS for PAGE W-7

On Page W-7, provide historical and statistical information regarding water pumps and wells.

INSTRUCTIONS for PAGE W-8

On Page W-8, provide historical and statistical information regarding water meters, meter settings and storage facilities.

INSTRUCTIONS for PAGE W-9

On Page W-9, provide historical information regarding the feet of water mains and number of service lines by size and type.

INSTRUCTIONS for PAGE S-6

On Page S-6, provide historical and statistical information regarding sewer treatment facilities, lift stations and feet of collecting sewers by size and type.

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For the calendar year of January 1 - December 31, 20102 **Company Name:** Algonquin Water Resources of Missouri- dba Resort Utilities**Parent Company Name:**
(if applicable)3 Company Street Address: 12725 W. Indian School Rd., Suite D101 Avondale, AZ4 **Company Mailing Address:** 12725 W. Indian School Rd., Suite D101 Avondale, AZ5 **Company Phone Number:** 623-935-9367**Company****E-mail Address:**

Name, address, phone number and e-mail of person(s) to contact concerning information contained in this report:

6 Shawn Bundy
Name

Name

7 12725 W. Indian School Rd., Suite D101 Avondale, AZ
Mailing Address

Mailing Address

7a 12725 W. Indian School Rd., Suite D101 Avondale, AZ.
Street Address

Street Address

8 City State Zip

City State Zip

9 623-298-3744
Telephone Number

Telephone Number

10 Shawn.Bundy@libertywater.com
E-mail Address

E-mail Address

Name, address, phone number and e-mail address of person(s) to contact concerning plant operations:

11 Name

Name

12 Mailing Address

Mailing Address

12a Street Address

Street Address

13 City State Zip

City State Zip

14 Telephone Number

Telephone Number

15 E-mail Address

E-mail Address

Please provide the total company **and** gross intrastate operating revenues (i.e. Missouri Jurisdictional) Revenues
for the Calendar Year: 2010

Water Revenues	**	MO Jurisdictional	**	**	Total Company	**
16 Operating Revenues from Tariffed Services	\$	445,825.51		\$	445,825.51	
17 Other Revenues	\$	220.38			220.38	
18 TOTAL REVENUES	\$	446,045.89		\$	446,045.89	

MO Jurisdictional should match Statement of Revenue (MoPSC Assessment).

Sewer Revenues	**	MO Jurisdictional	**	**	Total Company	**
19 Operating Revenues from Tariffed Services	\$	229,048.64		\$	229,048.64	
20 Other Revenues	\$	-			-	
21 TOTAL REVENUES	\$	229,048.64		\$	229,048.64	

MO Jurisdictional should match Statement of Revenue (MoPSC Assessment).

(To be used when filing under seal.)

Indicates link to another worksheet within workbook

2 Company Name: Algonquin Water Resources of Missouri- dba Resort Utilities

CAPITAL STOCK (COMMON AND DEFERRED)

Class and Series of Stock (a)	Number of Shares Authorized (b)	Par or Stated Value Per Share (c)	Number of Shares Issued (d)

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 (a)	Number of Votes (b)
Liberty Water Co.	

16 Total Number of Votes Held by Above _____

17 Total Number of Votes of all Securities with Voting Powers _____

Identify the principal or general officers of the company at the end of the year. Please include an additional sheet, if enough space is not provided on this page, to completely provide the requested information.

Title of General Officer	Name of Person Holding Office
Director	Ian Robertson
Director	Greg Sorensen
CFO	David Bronicheski
Vice President	Christopher Jarratt

Please check all of the following for which the company has filed / is current:

27 ☐ Secretary of State Requirements ☒ Federal Tax Return
 28 ☐ Department of Natural Resources Permits ☒ State Tax Return

Please list your most recent rate increase request Case No. and effective date.

29 Case No.: YW-2007-0650 Effective Date: 4/2/2007

(To be used when filing under seal.)

1

For the calendar year of January 1 - December 31, 2010

2 Company Name: Algonquin Water Resources of Missouri- dba Resort Utilities

Describe MAJOR transactions occurring during the 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.

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For the calendar year of January 1 - December 31, 2010

2 Company Name: Algonquin Water Resources of Missouri- dba Resort Utilities

NOTE: Please do not type over formulas. Totals will calculate automatically in this spreadsheet.

BALANCE SHEET
WATER AND SEWER OPERATIONS
ASSETS

Account Description (a)	Amount (b)	
		**
3 Water Plant In Service (From Pg. W-5)	\$ 5,057,157.50	
4 LESS: Water Depreciation Reserve (From Pg. W-6)	\$ 1,710,871.98	
5 Net Water Plant in Service (i.e., Water Plant In Service MINUS Water Depreciation Reserve)	\$ 3,346,285.52	
6 Water Materials and Supplies (From Pg. 11)	\$ -	
7 Water Construction Work in Progress	\$ 28,677.69	
8 Water Plant Held for Future Use *		
9 Water Plant Acquisition Adjustment	\$ (2,246,239.00)	
10 Sewer Plant in Service (From Pg. S-4)	\$ 2,030,675.78	
11 LESS: Sewer Depreciation Reserve (From Pg. S-5)	\$ 864,916.08	
12 Net Sewer Plant in Service (i.e., Sewer Plant in Service MINUS Sewer Depreciation Reserve)	\$ 1,165,759.70	
13 Sewer Materials and Supplies (From Pg. 11)	\$ -	
14 Sewer Construction Work in Progress	\$ 49,410.49	
15 Sewer Plant Held for Future Use *		
16 Sewer Plant Acquisition Adjustment	\$ (446,657.00)	
17 Other Plant *		
18 Cash	\$ 17,554.02	
19 Other Assets (Accounts Receivable, etc.) *	\$ 204,561.58	
20 Total Assets**	\$ 2,119,353.00	

* Please attach a detailed explanation for these items.

** Total Assets should balance with Total Equity and Liabilities on Page 5 (see instructions).

Difference between Equity & Liabilities and Assets (from Pg 5)

\$ -

Indicates link to another worksheet within workbook

Indicate formula cells

(To be used when filing under seal.)

1

For the calendar year of January 1 - December 31, 2010

2 Company Name: Algonquin Water Resources of Missouri- dba Resort Utilities**NOTE:** Please do not type over formulas. Totals will calculate automatically in this spreadsheet.

BALANCE SHEET
WATER AND SEWER OPERATIONS
EQUITY AND LIABILITIES

Account Description (a)		Amount (b)	
	**		**
3 Capital Stock		\$ 2,180,604.01	
4 Retained Earnings		\$ (220,039.69)	
5 Long-Term Debt to Affiliates (owners, other owner controlled companies, etc.)			
6 Short-Term Debt to Affiliates (owners, other owner controlled companies, etc.)		\$ 125,610.12	
7 Long-Term Debt (banks, etc.)			
8 Short-Term Debt (banks, etc.)			
9 Water Customer Deposits		\$ 3,905.00	
10 Water Advances for Construction			
11 Water CIAC (From Pg. 9)		\$ -	
12 LESS: Water Amortization of CIAC (From Pg. 9)		\$ -	
13 Net Water CIAC (i.e., Water CIAC MINUS Water Amortization of CIAC)		\$ -	
14 Sewer Customer Deposits			
15 Sewer Advances for Construction			
16 Sewer CIAC (From Pg. 9)		\$ -	
17 LESS: Sewer Amortization of CIAC (From Pg. 9)		\$ -	
18 Net Sewer CIAC (i.e., Sewer CIAC MINUS Sewer Amortization of CIAC)		\$ -	
19 Deferred Taxes - ITC			
20 Deferred Taxes - Other *			
21 Other Liabilities (Accounts Payable, etc.) *		\$ 29,273.56	
22 Total Equity and Liabilities**		\$ 2,119,353.00	

* Please attach a detailed explanation for these items.

** Total Equity and Liabilities should balance with Total Assets on Page 4 (see instructions).

Difference between Equity & Liabilities and Assets (from Pg 4)

\$ -

Indicates link to another worksheet within workbook

Indicate formula cells

(To be used when filing under seal.)

1

For the calendar year of January 1 - December 31, 20102 Company Name: Algonquin Water Resources of Missouri- dba Resort Utilities**SCHEDULE OF UNCOLLECTIBLE ACCOUNTS**

Account No. (a)	Describe customer account and methods used to attempt collection. Also, state why account is deemed uncollectible (bankruptcy, etc.) (b)		Amount Written Off		
			Water Utility (c)	Sewer Utility (d)	
		**			**
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					
Total			\$ -	\$ -	
			(Total to Pg. W-1)	(Total to Pg. S-1)	

Indicate formula cells

(To be used when filing under seal.)

1 2

Algonquin Water Resources of Missouri- dba Resort Utilities

For the calendar year of January 1 - December 31, 2010

INSTRUCTIONS: Please provide names, titles and salaries for 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 if necessary.

	Name and Title (a)	Payroll Charged To:			
		Total Utility Compensation (b)	Water Expense (c)	Sewer Expense (d)	Capitalized Payroll (e)
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19	Total	\$ -	\$ -	\$ -	\$ -
			(Total to Page W-1)	(Total to Page S-1)	

1	For the calendar year of January 1 - December 31, 2010
2	Company Name: <u>Algonquin Water Resources of Missouri- dba Resort Utilities</u>

For the calendar year of January 1 - December 31, 2010

Indicate formula cells

2 Company Name: Algonquin Water Resources of Missouri- dba Resort Utilities**CONTRIBUTIONS IN AID OF CONSTRUCTION**

INSTRUCTIONS: This account shall include donations or contributions in cash, services, or property for construction purposes. The records supporting 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 and the amount applicable to each utility department. The credits (deductions) to this account shall not be transferred to any other account without the Commission.

(a)		Water (b)	Sewer (c)
3	Balance at Beginning of Year		
4	PLUS: Additions During the Year (Please provide a detailed explanation.)		
5			
6			
7			
8			
10	Total Additions	\$ -	\$ -
11	LESS: Deductions During the Year (Please provide a detailed explanation.)		
12			
13			
14	Retire and cap off service connection, but no connection fee money returned = no entry here		
15			
16	Total Deductions	\$ -	\$ -
17	Balance at End of Year	\$ -	\$ -
		(Total to Pg. 5)	(Total to Pg. 5)

AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION

(Please identify as Account Number 271A)

(a)		Water (b)	Sewer (c)
18	Balance at First of Year (Total of Amortization not Total of CIAC line 3)		
19	Total Contributions in Aid at End of Year (see above)	\$ -	\$ -
20	Total Plant in Service at End of Year (From Page W-5 or S-4)	\$ 5,057,157.50	\$ 2,030,675.78
21	Percentage Contributions to Plant	0.00%	0.00%
22	Total Depreciation Expense (From Page W-6 or S-5)	\$ 22,351.63	\$ 4,785.48
23	Total Amortization of Contributions	\$ -	\$ -
24	Balance at End of Year	\$ -	\$ -
		(Total to Pg. 5)	(Total to Pg. 5)

OR**ACTUAL CONTRIBUTIONS IN AID OF CONSTRUCTION**

(a)		Water (b)	Sewer (c)
19	Total Contributions in Aid at End of Year (see above)		
20	Total Plant in Service at End of Year (From Page W-5 or S-4)		
21	Percentage Contributions to Plant		
22	Total Depreciation Expense (From Page W-6 or S-5)		
23	Total Amortization of Contributions		
24	Balance at End of Year		
		(Total to Pg. 5)	(Total to Pg. 5)

Indicates link to another worksheet within workbook
Indicate formula cells

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

INSTRUCTIONS: Please 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 the year. Use additional sheets if necessary.

Description of Obligation (Include Name and Address of Each Lender) (a)	Origination Date (b)	Frequency of Payments (Semi-Monthly, Monthly, Quarterly, Annually., etc.) (c)	Date of Maturity (d)	Loan Amount (e)	Interest Rate (f)	Is Interest Rate Fixed or Variable? (g)	Paid (h)	Interest Charged To:	
								Water Utility (i)	Sewer Utility (j)
Total				\$ -			\$ -	\$ -	\$ -
							(Total to Pg. W-1)	(Total to Pg. S-1)	

1

For the calendar year of January 1 - December 31, 20102 Company Name: Algonquin Water Resources of Missouri- dba Resort Utilities**SCHEDULE OF MATERIALS AND SUPPLIES AVAILABLE AT THE END OF THE YEAR**

Description of Items (Pipe, Meters, Fittings, Valves, Gas, etc.) (a)	Water		Sewer	
	Quantity (b)	Amount (c)	Quantity (d)	Amount (e)
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25 Total	-	\$ -	-	\$ -
		(Total to Pg. 4)		(Total to Pg. 4)

Indicate formula cells

1

For the calendar year of January 1 - December 31, 2010

2 Company Name: Algonquin Water Resources of Missouri- dba Resort Utilities**WATER OPERATING REVENUES, EXPENSES AND STATISTICS**

(a)	Amount (b)
3 Total Operating Revenues (From Page W-2)	\$ 446,045.89
<u>Operating Expenses</u>	
4 Salaries & Wages (From Page 7)	\$ -
5 Employee Pensions and Benefits	
6 Purchased Water	
7 Plant Operations Expenses (From Page W-3)	\$ 471,360.17
8 Billing Expenses	
9 Supplies and Expenses	
10 Transportation Expenses	
11 Rent Expense *	
12 Insurance Expense	
13 Outside Services Employed (i.e., Legal, Accounting, etc.) (From Page 8)	\$ -
14 Regulatory Commission Expenses	
15 Uncollectible Expenses (From Page 6)	\$ -
16 Depreciation Expense (From Page W-6)	\$ 22,351.63
17 Amortization of Contributions in Aid of Construction (Page 9)	\$ -
18 Amortization Expense	
19 Tax Expenses (From Page W-3)	\$ 8,666.61
20 Interest Expense (From Page 10)	\$ -
21 Other Expenses *	
22 Total Operating Expenses	\$ 502,378.41
23 Net Income (Loss)	\$ (56,332.52)

* Please attach a detailed explanation for these items.

Indicates link to another worksheet within workbook

Indicate formula cells

2 Company Name: Algonquin Water Resources of Missouri- dba Resort Utilities**WATER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)**

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

(a)		No. of Customers		Gallons Sold 000's Omitted (d)	Revenue Amount (e)
		Beginning of Year (b)	End of Year (c)		
<u>Unmetered Sales of Water</u>					
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 *			XXXX	
9	Total Unmetered Sales	-	-	-	\$ -
<u>Metered Sales of Water</u>					
10	5/8" Meter	653	653		
11	3/4" Meter	-			
12	1" Meter	20	21		
13	1 1/2" Meter	-			
14	2" Meter	78	81		
15	Other *	10	12		\$ 445,825.51
16	Total Metered Sales	761	767	-	\$ 445,825.51
<u>Other Operating Revenues</u>					
17	Late Payment Fees				
18	Inspection Fees				
19	Reconnect Fees				
20	Rent Income				\$ 220.38
21	Income from Merchandising, Jobbing & Contract Work *				
22	Other Revenue *				
23	Total Other Operating Revenues				\$ 220.38
24	Total Operating Revenues				\$ 446,045.89
					(Total to Pg. W-1)

* Please attach a detailed explanation for these items.

Indicate formula cells

1

For the calendar year of January 1 - December 31, 2010

2 Company Name: Algonquin Water Resources of Missouri- dba Resort Utilities**WATER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)**

(a)	Amount (b)
<u>Plant Operations Expenses</u>	
3 Repairs of Water Plant - Pump Repair	
4 Repairs of Water Plant - Well Repair	
5 Repairs of Water Plant - Water Line Repair	
6 Repairs of Water Plant - Equipment Repair	
7 Repairs of Water Plant - Other *	\$ 398,819.27
8 Fuel or Power Purchases for Pumping (i.e., Electric Bills, etc.)	\$ 67,989.90
9 Chemicals	\$ 4,051.00
10 Water Testing Expenses	\$ 500.00
11 Total Plant Operations Expenses	\$ 471,360.17
	(Total to Page W-1)
<u>Tax Expenses</u>	
12 Tax Expense - Property Taxes	
13 Tax Expense - Payroll Taxes	\$ 8,666.61
14 Tax Expense - Franchise Taxes	
15 Tax Expense - Other Taxes *	
16 Tax Expense - Federal Income Taxes	
17 Tax Expense - State Income Taxes	
18 Tax Expense - Investment Tax Credits	
19 Total Tax Expenses	\$ 8,666.61
	(Total to Page W-1)

* Please attach a detailed explanation for these items.

 Indicate formula cells

PUMPING AND PURCHASED WATER STATISTICS

(Omit 000's in reporting number of gallons or cubic feet of water. Use additional sheets if necessary.)

Gallons Pumped Into System		Source of Supply (Please describe source below.)				Total of all Methods (a+b+c+d=e)
		(a)	(b)	(c)	(d)	(e)
(Please indicate whether measurement is gallons or cubic feet.)						
January	5,376,000				5,376,000	
February	4,261,000				4,261,000	
March	5,974,000				5,974,000	
April	6,271,000				6,271,000	
May	8,148,000				8,148,000	
June	12,167,000				12,167,000	
July	15,782,000				15,782,000	
August	7,111,000				7,111,000	
September	4,396,000				4,396,000	
October	9,721,000				9,721,000	
November	9,871,000				9,871,000	
December	6,707,000				6,707,000	
Total for Year	95,785,000	-	-	-	95,785,000	

21

Maximum Quantity Supplied to the System in Any One Day:

Minimum:

22

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:			
Name of Reseller	Address	Phone Number	Quantity
23			
24			
25			
26			

Indicate formula cells

2 Company Name: Algonquin Water Resources of Missouri- dba Resort Utilities**WATER UTILITY PLANT IN SERVICE**

Account Description (a)	Acct. No. (b)	Balance at Beginning of Year (c)	Additions During the Year (d)	Retirements During the Year (e)	Balance at End of Year (c+d-e) (f)
<u>Intangible Plant</u>	<u>Class B, C or D</u>				
3 Organization	301		\$ -		\$ -
4 Franchise and Consents	302				\$ -
5 Miscellaneous Intangible Plant	303				\$ -
<u>Source of Supply Plant</u>					
6 Land and Land Rights	310				\$ -
7 Structures and Improvements	311	\$ 427,618.49	\$ 18,771.00	\$ -	\$ 446,389.49
8 Collecting and Impounding Reservoirs	312				\$ -
9 Lake, River, and Other Intakes	313				\$ -
10 Wells and Springs	314	\$ 25,389.09	\$ 3,452.12		\$ 28,841.21
11 Infiltration Galleries and Tunnels	315				\$ -
12 Supply Mains	316	\$ 5,536.89	\$ -		\$ 5,536.89
13 Other Water Source Plant *	317				\$ -
<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 Submersible Electric Pumping	325.1	\$ 528,714.92	\$ 7,299.59		\$ 536,014.51
19 High Service or Booster Pumps	325.2				\$ -
20 Diesel Pumping Equipment	326				\$ -
21 Hydraulic Pumping Equipment	327				\$ -
22 Other Pumping Equipment *	328				\$ -
<u>Water Treatment Plant</u>					
23 Land and Land Rights	330				\$ -
24 Structures and Improvements	331				\$ -
25 Water Treatment Equipment	332	\$ 843,031.23	\$ 111.18		\$ 843,142.41
<u>Transmission and Distribution Plant</u>					
26 Land and Land Rights	340				\$ -
27 Structures and Improvements	341				\$ -
28 Distribution Reservoirs and Standpipes	342	\$ 385,472.22	\$ -		\$ 385,472.22
29 Transmission and Distribution Mains	343	\$ 2,267,104.03	\$ 52,495.91		\$ 2,319,599.94
30 Fire Mains	344				\$ -
31 Services	345	\$ 120,872.11	\$ 0.89		\$ 120,873.00
32 Meters	346	\$ 211,581.43	\$ 3,429.72		\$ 215,011.15
33 Meter Installations	347				\$ -
34 Hydrants	348	\$ 67,975.41	\$ -		\$ 67,975.41
35 Other Transmission and Distribution Plant	349				\$ -
<u>General Plant</u>					
Note: USOA CLASS B and C are the same		B & C	D		
36 Land and Land Rights	389	370			\$ -
37 Structures and Improvements	390	371			\$ -
38 Office Furniture and Equipment	391	372	\$ 65,982.52	\$ 113.87	\$ 66,096.39
39 Office Computer and Electronic Equipment	391.1	372.1			\$ -
40 Transportation Equipment	392	373			\$ -
41 Other General Equipment	none	379			\$ -
42 Stores Equipment	393	none			\$ -
43 Tools, Shop and Garage Equipment	394	none	\$ 15,338.28	\$ -	\$ 15,338.28
44 Laboratory Equipment	395	none			\$ -
45 Power-operated Equipment	396	none			\$ -
46 Communication Equipment	397	none	\$ 5,706.86	\$ -	\$ 5,706.86
47 Miscellaneous Equipment	398	none	\$ 1,159.74	\$ -	\$ 1,159.74
48 Other Tangible Property *	399	none			\$ -
49 Total Water Utility Plant In Service			\$ 4,971,483.22	\$ 85,674.28	\$ 5,057,157.50
					(Total to Pages 4 and 9)

* Please attach a detailed explanation for these items.

NOTE: All entries should be supported by records that 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 "d" and/or "e", use additional sheets.

- Indicate formula cells

1
2

Company Name: Algonquin Water Resources of Missouri- dba Resort Utilities

DEPRECIATION RESERVE - WATER UTILITY PLANT

	Acct. No. (b)	Annual Depreciation Rate % (g)***	Annual Depreciation Expense (f*g) (h)	Reserve Balance at Beginning of Year (i)	Retirement of Property			Other Charges (m)**	Reserve Balance at END of Year (h+i-j-k+l+m) (n)
					Book Cost of Plant Retired (j)	Cost of Removal (k) *	Salvage Credit (l) *		
	Class B, C or D								
3	301				\$ -				\$ -
4	302				\$ -				\$ -
5	303				\$ -				\$ -
6	310				\$ -				\$ -
7	311		\$ 2,800.20	\$ 366,974.85	\$ -				\$ 369,775.05
8	312				\$ -				\$ -
9	313				\$ -				\$ -
10	314		\$ 557.28	\$ 1,837.28	\$ -				\$ 2,394.56
11	315				\$ -				\$ -
12	316		\$ -	\$ 1,090.00	\$ -				\$ 1,090.00
13	317				\$ -				\$ -
14	320				\$ -				\$ -
15	321				\$ -				\$ -
16	322				\$ -				\$ -
17	323				\$ -				\$ -
18	325.1		\$ 10,364.78	\$ 236,011.36	\$ -				\$ 246,376.14
19	325.2				\$ -				\$ -
20	326				\$ -				\$ -
21	327				\$ -				\$ -
22	328				\$ -				\$ -
23	330				\$ -				\$ -
24	331				\$ -				\$ -
25	332		\$ 185.88	\$ 336,133.93	\$ -				\$ 336,319.81
26	340				\$ -				\$ -
27	341				\$ -				\$ -
28	342		\$ -	\$ 127,574.12	\$ -				\$ 127,574.12
29	343		\$ 2,747.68	\$ 510,190.90	\$ -				\$ 512,938.58
30	344				\$ -				\$ -
31	345		\$ 674.08	\$ 21,073.97	\$ -				\$ 21,748.05
32	346		\$ 1,950.84	\$ 59,260.29	\$ -				\$ 61,211.13
33	347				\$ -				\$ -
34	348		\$ 415.23	\$ 4,984.72	\$ -				\$ 5,399.95
35	349				\$ -				\$ -
	B & C	D							
36	389	370			\$ -				\$ -
37	390	371			\$ -				\$ -
38	391	372	\$ 1,073.48	\$ 18,917.31	\$ -				\$ 19,990.79
39	391.1	372.1			\$ -				\$ -
40	392	373			\$ -				\$ -
41	none	379			\$ -				\$ -
42	393	none			\$ -				\$ -
43	394	none	\$ 766.90	\$ 1,366.42	\$ -				\$ 2,133.32
44	395	none			\$ -				\$ -
45	396	none			\$ -				\$ -
46	397	none	\$ 815.28	\$ 2,765.37	\$ -				\$ 3,580.65
47	398	none	\$ -	\$ 339.83	\$ -				\$ 339.83
48	399	none			\$ -				\$ -
49	Total		\$ 22,351.63	\$ 1,688,520.35	\$ -	\$ -	\$ -	\$ -	\$ 1,710,871.98
(Total to Pg. 9 & Pg. W-1)									(Total to Pg. 4)

NOTE: Amounts included in Column "j" should be the same as in Column "e" on the preceding page. Also, Annual Depreciation Expense is equal to Column "f" from preceding page multiplied by Column "g" found on this page.

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

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

*** Annual Depreciation Expense must be calculated separately. This total should be calculated based upon actual in-service and retirement date(s) of new equipment and retirements during the period.

- Indicate formula cells

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	Peerless Well Pump	350 GPM			
4	Peerless Well Pump	670 GPM			
5	Peerless Well Pump	260 GPM			
6	Peerless Well Pump	300 GPM			
7	Peerless Well Pump	365 GPM			
8	3 - High Service Pumps at TCR 15HP	350 GPM Each			
9	High Service Pump at TCR 30 HP	850 GPM			
10	3 - High Service Pumps at HHR 60HP	? GPM Each			
11	3 - High Service Pumps at HHR 100HP	? GPM Each			
12	2 - High Service Pumps at OMR 40HP	490 GPM Each			

WELLS

		Number:	Number:	Number:	Number:
13					
14	Description (i.e., Deep, Artisan, Spring, etc.)	Deep OMR	Deep HHR	Deep HHR	Deep TCR
15	Year Constructed				
16	Type of Construction				
17	Type of Casing	Steel	Steel	Steel	Steel
18	Depth and Diameter of Well	1915' 10"	1140' 12"	1023' 8"	800' 12"
19	Yield of Well in Gallons per day	504000	964800	640800	432000
20	Chemicals (i.e., Provide Type, Cost and Quantities of Each):	Chlorine Gas	Chlorine Gas	Chlorine Gas	Chlorine Gas
21	Type -				
22	Cost -	.75 Per #	.75 Per #	.75 Per #	.75 Per #
23	Quantity -	250 #'s	175 #'s	275 #'s	200 #'s

METERS AND METER SETTINGS

	Customer Class (a)	Meter Size (b)	Total at Beginning of Year (c)	Total No. of Additions (d)	Total No. Removed or Disconnected (e)	Total at End of Year (f)	Total No. Owned by Customers at End of Year (g)
3	Residential:						
4							
5							
6							
7	Other Customers:						
8							
9							
10	Total in Use by Customers	XXXXXX	-	-	-	-	-
11	Not in Use (i.e., Inventory)						XXXXXX
12							XXXXXX
13							XXXXXX
14	Total Meters	XXXXXX	-	-	-	-	-

STORAGE FACILITIES

	Type of Storage (i.e., Pneumatic, Ground, Standpipes, Elevated Tanks, etc.) (a)	Construction Material (b)	Last Date Painted if Applicable (indicate interior or exterior) (c)	Capacity (d)
15				
16				
17				
18				
19				

Indicate formula cells

MAINS (measurement in feet)

Kind of Pipe (i.e., case iron, galvanized, iron, plastic, etc.) (a)	Diameter of Pipe (b)	Total at Beginning of Year (c)	Total Additions During the Year (d)	Total Removed or Abandoned During the Year (e)	Total at End of Year (f)
PVC	10"	2,030			2,030
PVC	8"	19,878			19,878
PVC	6"	23,974			23,974
PVC	4"	11,065			11,065
PVC	2"	17,998			17,998
PVC	3/4"	1,060			1,060
Total Mains		76,005	-	-	76,005

SERVICES AVAILABLE FOR USE (from Main to Property Line)

Size and Description by Type of Material (i.e., iron, copper, plastic, etc.) (a)	Owned by Utility				Total No. Owned by Customers at End of Year (f)
	Total No. at Beginning of Year (b)	Total No. of Additions (c)	Total No. Retired or Abandoned (d)	Total No. at End of Year (e)	
In Use:					
2" PVC	351			351	
				-	
				-	
				-	
For Future Use:					
				-	
				-	
				-	
				-	
Total of All Services	351	-	-	351	-

Indicate formula cells

1

For the calendar year of January 1 - December 31, 2010

2 Company Name: Algonquin Water Resources of Missouri- dba Resort Utilities**SEWER OPERATING REVENUES, EXPENSES AND STATISTICS**

(a)	Amount (b)
3 Total Operating Revenues (From Page S-2)	\$ 229,048.64
<u>Operating Expenses</u>	
4 Salaries & Wages (From Page 7)	\$ -
5 Employee Pensions and Benefits	
6 Purchased Water	
7 Plant Operations Expenses (From Page S-3)	\$ 251,177.34
8 Billing Expenses	
9 Supplies and Expenses	
10 Transportation Expenses	
11 Rent Expense *	
12 Insurance Expense	
13 Outside Services Employed (i.e., Legal, Accounting, etc.) (From Page 8)	\$ -
14 Regulatory Commission Expenses	
15 Uncollectible Expenses (From Page 6)	\$ -
16 Depreciation Expense (From Page S-5)	\$ 4,785.48
17 Amortization of Contributions in Aid of Construction (Page 9)	\$ -
18 Amortization Expense	
19 Tax Expenses (From Page S-3)	\$ 4,413.66
20 Interest Expense (From Page 10)	\$ -
21 Other Expenses *	
22 Total Operating Expenses	\$ 260,376.48
23 Net Income (Loss)	\$ (31,327.84)

* Please attach a detailed explanation for these items.

Indicates link to another worksheet within workbook

Indicate formula cells

2 Company Name: Algonquin Water Resources of Missouri- dba Resort Utilities**SEWER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)**

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

	(a)	No. of Customers		Gallons Sold 000's Omitted (d)	Revenue Amount (e)
		Beginning of Year (b)	End of Year (c)		
	<u>Flat Rate Sales</u>				
3	Residential - Single Family	252	252	XXXX	\$ 191,394.70
4	Residential - Apartments			XXXX	
5	Residential - Mobile Homes			XXXX	
6	Commercial	11	11	XXXX	\$ 37,653.94
7	Other Sales to Public Authorities			XXXX	
8	Other *			XXXX	
9	Total Unmetered Sales	263	263	XXXX	\$ 229,048.64
	<u>Metered Sales of Water</u>				
10	Commercial				
11	Other Sales to Public Authorities				
12	Other *				
13	Total Metered Sales	-	-	-	\$ -
	<u>Other Operating Revenues</u>				
14	Late Payment Fees				
15	Inspection Fees				
16	Reconnect Fees				
17	Rent Income				
18	Income from Merchandising, Jobbing & Contract Work *				
19	Other Revenue *				
20	Total Other Operating Revenues				\$ -
21	Total Operating Revenues				\$ 229,048.64
					(Total to Pg. S-1)

* Please attach a detailed explanation for these items.

 Indicate formula cells

2 Company Name: Algonquin Water Resources of Missouri- dba Resort Utilities**SEWER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)**

(a)	Amount (b)
<u>Plant Operations Expenses</u>	
3 Contracted Maintenance Expenses	
4 Repairs of Sewer Plant - Pump Repair	
5 Repairs of Sewer Plant - Treatment Repair	
6 Repairs of Sewer Plant - Collecting Sewers and Manhole Repair	
7 Repairs of Sewer Plant - Equipment Repair	
8 Repairs of Sewer Plant - Other *	\$ 216,024.15
9 Utility Bills	\$ 16,953.18
10 Chemicals	\$ 13,450.01
11 Sludge Hauling Expenses	\$ 4,750.00
12 Effluent Testing Expenses	
13 Total Plant Operations Expenses	\$ 251,177.34
	(Total to Page S-1)
<u>Tax Expenses</u>	
14 Tax Expense - Property Taxes	\$ 4,413.66
15 Tax Expense - Payroll Taxes	
16 Tax Expense - Franchise Taxes	
17 Tax Expense - Other Taxes *	
18 Tax Expense - Federal Income Taxes	
19 Tax Expense - State Income Taxes	
20 Tax Expense - Investment Tax Credits	
21 Total Tax Expenses	\$ 4,413.66
	(Total to Page S-1)

* Please attach a detailed explanation for these items.

Indicate formula cells

1

For the calendar year of January 1 - December 31, 2010

2 Company Name: Algonquin Water Resources of Missouri- dba Resort Utilities

SEWER UTILITY PLANT IN SERVICE

	Account Description (a)	Acct. No. (b)		Balance at Beginning of Year (c)	Additions During the Year (d)	Retirements During the Year (e)	Balance at End of Year (c+d-e) (f)
		CLASS B	CLASS C & D				
	<u>Intangible Plant</u>						
3	Organization	301	301	\$ 26,563.35	\$ -		\$ 26,563.35
4	Franchise and Consents	302	302				\$ -
5	Miscellaneous Intangible Plant	303	303				\$ -
	<u>Land and Structures</u>						
6	Land and Land Rights	none	310				\$ -
7	Structures and Improvements	none	311				\$ -
	<u>Collection Plant</u>						
8	Land and Land Rights	350	none				\$ -
9	Structures and Improvements	351	none	\$ 381,338.87	\$ 1,017.80		\$ 382,356.67
10	Collection Sewer - Force	352.1	352.1	\$ 8,303.58			\$ 8,303.58
11	Collection Sewer - Gravity	352.2	352.2	\$ 568,066.62	\$ 3,061.80		\$ 571,128.42
12	Other Collection Plant Facilities *	353	353	\$ 9,891.72			\$ 9,891.72
13	Services to Customers	354	354	\$ 2,909.09			\$ 2,909.09
14	Flow Measuring Devices	355	355	\$ (399.89)	\$ (252.56)		\$ (652.45)
	<u>Pumping Plant</u>						
15	Land and Land Rights	360	none				\$ -
16	Structures and Improvements	361	none				\$ -
17	Receiving Wells and Pump Pits	362	362	\$ 90,677.10			\$ 90,677.10
18	Pumping Equipment	363	363	\$ 51,899.79	\$ 6,227.67		\$ 58,127.46
	<u>Treatment and Disposal</u>						
19	Land and Land Rights	370	none				\$ -
20	Structures and Improvements	371	none				\$ -
21	Oxidation Lagoon	none	372	\$ 854,100.46	\$ 130.83		\$ 854,231.29
22	Treatment and Disposal Equipment	372	373	\$ 10,340.00			\$ 10,340.00
23	Sewer Collection (Septic) Tanks	372.1	373.1				\$ -
24	Plant Sewer	373	374				\$ -
25	Outfall Sewer Lines	374	375				\$ -
26	Other Treatment and Disposal Plant Equipment *	375	376				\$ -
	<u>General Plant</u>						
27	Land and Land Rights	389	none				\$ -
28	Structures and Improvements	390	none				\$ -
29	Office Furniture and Equipment	391	391	\$ 5,920.65			\$ 5,920.65
30	Computer and Electronic Office Equipment	391.1	391.1				\$ -
31	Transportation Equipment	392	392				\$ -
32	Other General Equipment *	none	393				\$ -
33	Stores Equipment	393	None				\$ -
34	Tools Shop and Garage Equipment	394	None	\$ 2,990.71	\$ 44.95		\$ 3,035.66
35	Laboratory Equipment	395	None				\$ -
36	Power Operated Equipment	396	None				\$ -
37	Communications Equipment	397	None	\$ 7,627.91	\$ 215.33		\$ 7,843.24
38							\$ -
39	Total Sewer Utility Plant In Service			\$ 2,020,229.96	\$ 10,445.82	\$ -	\$ 2,030,675.78
							(Total to Pages 4 and 9)

* Please attach a detailed explanation for these items.

NOTE: All entries should be supported by records that 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 "d" and/or "e", please explain below. Use additional sheets if necessary.

Explanation:

- Indicate formula cells

Company Name: Algonquin Water Resources of Missouri- dba Resort Utilities**DEPRECIATION RESERVE - SEWER UTILITY PLANT**

	Acct. No. (b)		Annual Depreciation Rate % (g)	Annual Depreciation Expense (f*g) (h)***	Reserve Balance at Beginning of Year (i)	Retirement of Property			Other Charges (m)**	Reserve Balance at End of Year (h+i-j-k+l+m) (n)
	CLASS B	CLASS C & D				Book Cost of Plant Retired (j)	Cost of Removal (k)*	Salvage Credit (l)*		
3	301	301				\$ -				\$ -
4	302	302				\$ -				\$ -
5	303	303				\$ -				\$ -
6	none	310				\$ -				\$ -
7	none	311				\$ -				\$ -
8	350	none				\$ -				\$ -
9	351	none		\$ 1,084.26	\$ 58,482.40	\$ -				\$ 59,566.66
10	352.1	352.1		\$ 166.07	\$ 509.61	\$ -				\$ 675.68
11	352.2	352.2		\$ 1,811.27	\$ 108,997.11	\$ -				\$ 110,808.38
12	353	353		\$ -	\$ 2,187.59	\$ -				\$ 2,187.59
13	354	354		\$ 96.01	\$ 328.03	\$ -				\$ 424.04
14	355	355				\$ -				\$ -
15	360	none				\$ -				\$ -
16	361	none				\$ -				\$ -
17	362	362		\$ (195.97)	\$ 39,961.77	\$ -				\$ 39,765.80
18	363	363		\$ 1,373.38	\$ 10,572.05	\$ -				\$ 11,945.43
19	370	none				\$ -				\$ -
20	371	none				\$ -				\$ -
21	none	372		\$ 187.44	\$ 633,005.77	\$ -				\$ 633,193.21
22	372	373		\$ -	\$ 1,832.12	\$ -				\$ 1,832.12
23	372.1	373.1				\$ -				\$ -
24	373	374				\$ -				\$ -
25	374	375				\$ -				\$ -
26	375	376				\$ -				\$ -
27	389	none				\$ -				\$ -
28	390	none				\$ -				\$ -
29	391	391		\$ -	\$ 3,060.75	\$ -				\$ 3,060.75
30	391.1	391.1				\$ -				\$ -
31	392	392				\$ -				\$ -
32	none	393				\$ -				\$ -
33	393	None				\$ -				\$ -
34	394	None		\$ 151.78	\$ 435.69	\$ -				\$ 587.47
35	395	None				\$ -				\$ -
36	396	None				\$ -				\$ -
37	397	None		\$ 111.24	\$ 757.71	\$ -				\$ 868.95
38						\$ -				\$ -
39			Total	\$ 4,785.48	\$ 860,130.60	\$ -	\$ -	\$ -	\$ -	\$ 864,916.08
(Total to Pg. 9 & Pg. S-1)										
(Total to Pg. 4)										
-										

Indicate formula cells

Company Name: Algonquin Water Resources of Missouri- dba Resort Utilities**GENERAL INFORMATION**

3 Treatment Facilities - Please describe process.

OMR (#4 Constructed in Place) - EXTENDED AERATION/CHLORINATION/SLUDGE HOLDING TANK. TCR (Package Unit) - PRIMARY SCREENING/FLOW EQUALIZATION/EXTENDED AERATION/AERATED SLUDGE HOLDING

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

☐ Yes ☐ No

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

☐ Yes ☐ No

6 What is the designated capacity of your treatment facilities?

OMR .09 MGD / TCR .05 MGD

7 What percent of designed capacity is currently being utilized?

17% / 76%

8 What is the name of the current operator?

Roger Mullis / Stan Gilliam

9 Please describe the treatment process for liquid waste.

OMR (#4 Constructed in Place) - EXTENDED AERATION/CHLORINATION/SLUDGE HOLDING TANK. TCR (Package Unit) - PRIMARY SCREENING/FLOW EQUALIZATION/EXTENDED AERATION/AERATED SLUDGE HOLDING

10 Please describe the treatment process for waste solids.

Sludge is retained in the Sludge Holding Tank and then hauled by a contract hauler

11 Where is the point of discharge for liquid waste?

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

OMR -LAND APPLICATION AND TCR IS HAULED TO ANOTHER TREATMENT FACILITY BY CONTRACT HAULER

13 List any equipment failures occurring during the year. Please state when failure occurred and briefly describe the failure and corrective measures taken.

COLLECTING SEWERS (measurement in feet)

	Kind of Pipe (i.e., Cast Iron, VCP, PVC, etc.) (a)	Diameter of Pipe (b)	Total No. at Beginning of Year (c)	Total No. of Additions During the Year (d)	Total No. Removed or Abandoned During the Year (e)	Total No. at End of the Year (f)
14 Force:						
15 PVC		6",8",10	13434			
16 Gravity:						
17						
18						

LIFT STATIONS

	Pumps: Name, Size, Type	Location	H.P.	GPM	TDH
19	see next Page				
20					
21					

	Pumps: Name, Size, Type	Location	H.P.	GPM	TDH
19	Hydromatic 2.0 HP 1 1/4 Submersible	#1 - NW Corner Bldg B - Streamside	2.0	30	
	Hydromatic 2.0 HP 1 1/4 Submersible	#2 - NE Corner Bldg E - Watersbluff	2.0	30	
	Hydromatic 5.0 HP 1 1/4 Submersible	#3 - Behind laundry - Campground	5.0	400	
	Hydromatic 5.0 HP 1 1/4 Submersible	#4 - Behind Timeshare - Unit #117	2.0	30	
	Hydromatic 5.0 HP 1 1/4 Submersible	#5 - Below Timeshare - Unit #45	5.0	400	
20	Pump#1 Electric - Submersible Year installed 1998	- S of Entrance @ Member Registration E of Hwy 6	5.0	140	
	Pump#2 Electric - Submersible Year installed 1998		5.0	140	
	Pump#1 Ebara - 230 V 60 Hz 3 phase power (1999)	#2 - W of 1st Timeshare BLdg	4.7	125	42'
	Pump#2 Ebara - 230 V 60 Hz 3 phase power (1999)		4.7	125	
	Pump #1 Peabody Barnes Submersible 230V 3phase 2003	#3 - WWTP, North of Lake	3.0		
	Pump #2 Peabody Barnes Submersible 230V 3phase 2003		3.0		
	Pump#1 Electric - Submersible				
21	Pump#2 Electric - Submersible	#4 - S end of Lake @ A-Frames			

Annual Report of Algonquin Water Resources of Missouri- dba Resort Utilities
for the calendar year of January 1 - December 31, 2010

VERIFICATION

The foregoing report must be verified by the oath of the President, Treasurer, General Manager or Receiver of the company. The oath required may be taken before any person authorized to administer an oath (Notary Public) by the laws of the State in which the same is taken.

OATH

State Of _____ }
County Of _____ } ss:

_____ makes oath and says that
Name of Affiant (Company Official/Representative)

s/he is _____
Official Title of the Affiant (Company Official/Representative)

of _____
Exact Legal Title or Name of the Respondent (Certificated Company Name)

and is located at _____,
Address and Telephone Number of the Affiant (Company Official/Representative)

that s/he has examined the foregoing report; that to the best of his or her 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.

from _____, _____, 2010, to and including _____, _____, 2010
Month/Day Year Month/Day Year

Signature of Affiant (Company Official/Representative)

Subscribed and sworn to before me, a Notary Public, in and for the State and County above named,

this _____ day of _____, _____.

My Commission expires _____, _____

Signature of Notary Public

Missouri Revised Statutes § 392.210 or §393.140