

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.

1

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

2 Company Name: Algonquin Water Resources of Missouri- dba Resort UtilitiesParent 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, 2010

2 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			
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30			
31	Total	\$ - (Total to Pg. W-1)	\$ - (Total to Pg. S-1)

Indicate formula cells

(To be used when filing under seal.)

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

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

INSTRUCTIONS: Report below all information concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor 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. Use additional sheets if necessary.

	Name of Recipient and Description of Service (a)	Amount of Payments:			
		Water		Sewer	
		Expensed (b)	Capitalized (c)	Expensed (d)	Capitalized (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)	

Indicate formula cells

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 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

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

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)

19. If the answer to column (g) is variable, please explain the method used for the interest rate calculation below with corresponding line number from above. Indicate formula cells

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)

Page 11

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>				XXXX	
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, 20102 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

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

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

3 4 5 6 7	Gallons Pumped Into System	Source of Supply (Please describe source below.)				Total of all Methods (a+b+c+d=e) (e)
		(a)	(b)	(c)	(d)	
(Please indicate whether measurement is gallons or cubic feet.)						
8	January	5,376,000				5,376,000
9	February	4,261,000				4,261,000
10	March	5,974,000				5,974,000
11	April	6,271,000				6,271,000
12	May	8,148,000				8,148,000
13	June	12,167,000				12,167,000
14	July	15,782,000				15,782,000
15	August	7,111,000				7,111,000
16	September	4,396,000				4,396,000
17	October	9,721,000				9,721,000
18	November	9,871,000				9,871,000
19	December	6,707,000				6,707,000
20	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

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

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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		\$ -				\$ -
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

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

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, Artesian, 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

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

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)
Residential:						
Other Customers:						
Total in Use by Customers	XXXXXX	-	-	-	-	XXXXXX
Not in Use (i.e., Inventory)						XXXXXX
Total Meters	XXXXXX	-	-	-	-	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)

Indicate formula cells

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

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

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

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 (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

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:

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 16 Gravity: 17 18		6",8",10	13434			

LIFT STATIONS

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

Pumps: Name, Size, Type	Location	H.P.	GPM	TDH
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	
Pump#1 Electric - Submersible Year installed 1998	1 - 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	#4 - S end of Lake @ A-Frames	3.0		
Pump#1 Electric - Submersible				
Pump#2 Electric - Submersible				

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 Arizona }
 County Of Maricopa } ss:
Gregory S. Sorensen makes oath and says that
 Name of Affiant (Company Official/Representative)
 s/he is Vice President - Service Delivery
 Official Title of the Affiant (Company Official/Representative)
 of Algonquin Water Resources of Missouri
 Exact Legal Title or Name of the Respondent (Certificated Company Name)
 and is located at 12725 W Indian School Rd P.O. Box 85392
 Address and Telephone Number of the Affiant (Company Official/Representative)
623-248-3753

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 January 1, 2010, to and including December 31, 2010
 Month/Day Year Month/Day Year

[Signature]
 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 6th day of July, 2011.

My Commission expires July 22, 2011



[Signature]
 Signature of Notary Public

Missouri Revised Statutes § 392.210 or §393.140