

ANNUAL REPORT OF

Lake Region Water & Sewer Company

TO THE
PUBLIC SERVICE COMMISSION
OF MISSOURI

*Certified
original*

FOR THE
Year Ended
DECEMBER 31, 1999

LakeRegion Exhibit No. 8
Date 3/30/10 Reporter UM
File No. SR-2010-0110 & WR-2010-0111



Lake Region water & sewer company



FILED

JUN 12 2001

May 8, 2000

MO Public Service Commission
Attn: Roy M. Boltz, Accounting Dept.
301 W. High Street, Room 840
P.O. Box 360
Jefferson City, MO 65102-0360

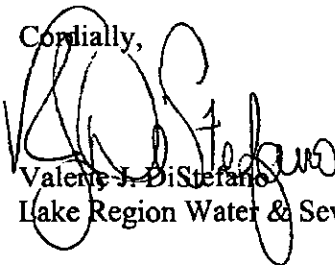
Missouri Public
Service Commission

Dear Roy:

Enclosed please find 1999 Annual Report for Lake Region Water & Sewer Company. I previously sent this report in on the 15th of April and it was returned because it was not received by April 15, 1999. As per my conversation with Mr. Dennis Frey, I am re-submitting said report and I am respectfully requesting that you accept the report.

I appreciate your time and understanding in this matter. If you should have any questions regarding this pleading or report, please call me at 573-374-5850. Thank you.

Cordially,



Valente J. DiStefano
Lake Region Water & Sewer Co.

Enc.



Phone: 573/374-5850 Fax: 573/374-5172

Grand Point Blvd., Sunrise Beach, MO 65079

07/03/01
07/03/01
07/03/01

Missouri Public Service Commission

To: LAKE REGION WATER AND SEWER COMPANY

DATE: 4/18/00

The enclosed documents are being returned to you. In order to facilitate any filing errors which these documents may contain, our office would note that the enclosed is returned because:

- Γ Annual reports shall be filed on a form provided by the commission or on a computer-generated replica which is acceptable to the commission. See: 4 CSR 240-10.080 (2)
- Γ Substitute forms such as stockholder reports and Internal Revenue Service forms are not acceptable.
- Γ All financial information must be included on the form provided.
- Γ All requested information shall be included in the annual report where applicable. Enter the word "NONE", "0", "N/A" when it completely states the fact. See: 4 CSR 240-10.080 (2)
- Γ The verification must be completed in its entirety.
- Γ The verification must be notarized.
- All Annual Reports filed after the April 15, 2000 deadline must be filed by a Missouri attorney submitting an original plus 14 copies of a pleading requesting an extension of time to file Annual Report.
- Γ OTHER:

AUTHORITY: sections 392.210 and 393.140, RSMo (1994). * Original rule filed March 19, 1996, effective Oct. 30, 1996.

*Original authority 392.210, RSMo (1939), amended 1987, 1988, 1991, 1993 and 393.140, RSMo (1939), amended 1949, 1967.

Thank you for your attention to these matters. If you have additional questions you may contact the Records Department at (573) 751-7048 or (573) 751-7496.

This notification does not assure a complete list of filing errors. Please review the enclosed documents to verify compliance with the rules governing practice and procedure.

on on before



Commissioners

SHEILA LUMPE
Chair

HAROLD CRUMPTON

CONNIE MURRAY

ROBERT G. SCHEMENAUER

M. DIANNE DRAINER
Vice Chair

Missouri Public Service Commission

POST OFFICE BOX 360
JEFFERSON CITY, MISSOURI 65102
573-751-3234
573-751-1847 (Fax Number)
<http://www.ecodev.state.mo.us/psc/>

GORDON L. PERSINGER
Acting Executive Director
Director, Research and Public Affairs

WESS A. HENDERSON
Director, Utility Operations

ROBERT SCHALLENBERG
Director, Utility Services

DONNA M. KOLILIS
Director, Administration

DALE HARDY ROBERTS
Secretary/Chief Regulatory Law Judge

DANA K. JOYCE
General Counsel

NOTICE TO ALL MISSOURI PUBLIC UTILITIES

Pursuant to Section 392.210, RSMo Section 393.140, RSMo and 4 CSR 240-10.080, public utilities are required to file an annual report with the Missouri Public Service Commission.

PLEASE NOTE:

- The form(s) submitted to the Commission must be originals in loose-leaf format to facilitate the copying of individual annual reports by Commission Staff or, it may be a computer-generated replica of the attached form in loose-leaf format. Any replica must be substantially similar to the original form(s).
- Substitute forms such as stockholders reports are not acceptable and will be rejected.
- If additional statements in a report are necessary, they must be typewritten on paper of a durable quality and not exceeding the size of the report page.
- Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None," "0" or "N/A" where it truly and completely states the fact.
- Each utility must submit a report whether or not it had revenues during the reporting period.
- Entries of a contra-character (such as deficits) must be expressed parenthetically.
- Each annual report should be complete within itself for each certificated service and references may not be made to reports of prior years.
- The Commission strictly enforces the Annual Report filing requirements. A complete annual report must be filed by April 15, 2000.

Reports submitted which do not meet the requirements in the Notice will be returned.

- Requests to file under seal and requests for additional time must be filed, as a pleading, by an attorney licensed to practice in Missouri.

The required form, enclosed, must be filed not later than April 15, 2000, to:

Secretary of the Missouri Public Service Commission
P.O. Box 360
Jefferson City, MO 65102-0360

Sincerely,

Dale Hardy Roberts
Secretary of the Commission

Enclosure

SEWER AND/OR WATER UTILITIES
(Classes A, B and C)

ANNUAL REPORT **FILED**
JUN 12 2001

Missouri Public
Service Commission

OF

LAKE REGION WATER AND SEWER COMPANY

(Exact legal name of respondent)

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

#1 Grand Point Blvd. Sunrise Beach MO 65079

(Address of principal business office at end of year)

TO THE

PUBLIC SERVICE COMMISSION

OF THE

STATE OF MISSOURI

FOR THE

Year Ended December 31, 19⁹⁹

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

Fritz Ritter, President, (573)374-5850

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GENERAL INFORMATION

1. Name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and the address of office where any other corporate books of account are kept, if different from that at which the general corporate books are kept.

Roy Slates
#1 Grand Point Boulevard
Sunrise Beach, MO 65079

2. Name of state under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and date organized.

Missouri
8/10/71

3. State the classes of utility and other services furnished by respondent during the year in each state in which the respondent operated.

Residential and commercial water service in Missouri only.
residential and commercial sewer service in Missouri only.

4. State below each class of security of the respondent which is registered on a national securities exchange or so is to become registered upon notice of issuance. Give (a) exact title of each class of securities, (b) amount of issued securities registered, (c) amount of unissued securities to become registered upon notice of issuance, and (d) name of each exchange upon which registered or to become registered. Explain briefly, if the amounts of issued securities differ from the amounts shown by the respondent's balance sheet:

(a)	(b)	(c)	(d)
<u>N/A</u>			

5. State below the name and address of the respondent's independent certified accountant or independent licensed public accountants and date such accountant was engaged. If one of the above accountants has been engaged as the principal accountant to audit the respondent's financial statements who was not the principal accountant for the respondent's prior filed certified financial statements, state the date when such independent accountant was initially engaged.

Rubin, Brown, Gornstein and Company (Since 1994)
230 South Bemiston Avenue
St. Louis, MO 63105

Engaged to audit financial statements for the fiscal
years ended March 31, 1994 through March 31, 1998.

Don Hutchinson was engaged for tax preparation on 8/17/98

OFFICERS

1. Report below the name, title, office address, and salary for the year of each general officer of the respondent. Report the information also for each other employee whose annual salary is \$25,000 or more.
2. If any officer or other employee reported in this schedule received remuneration from respondent, directly or indirectly, other than the salary reported in column (d), such as commissions, bonuses, shares in profits, moneys paid, set aside or accrued pursuant to any pension, retirement, savings or similar plan (exclusive of plans qualified under Section 401 of the Internal Revenue Code of 1954) including premiums paid for retirement annuities, or life insurance where the respondent is not the beneficiary, or any other advantageous arrangement which constitutes a form of compensation, give the essentials of the plan not previously reported, the basis of determining the ultimate benefits receivable, and the payments or provisions made during the year with respect to each person reported herein. If the word "none" correctly states the facts with respect to the matters referred to in this instruction, so state:
None - not required to file with SEC
3. State the annual benefits estimated to be payable to each of the three highest paid officers named herein in the event of retirement at normal retirement date pursuant to any pension or retirement plan:
None - not required to file with SEC
4. Describe all transactions since the beginning of the year in which any person who was an officer of the respondent at any time during the year received remuneration, directly or indirectly, from the respondent in the form of securities, options, warrants, rights or other property, or through the exercise or disposition thereof. If the response "none" correctly states the facts with respect to the matters referred to in this instruction, so state:
None - not required to file with SEC
5. State briefly any arrangement under which any officer is insured or indemnified against liability which he may incur in his capacity as an officer. If there are no such arrangements, so state:
None - not required to file with SEC
6. If a change was made during the year in the incumbent of any position, show name and address and total remuneration of the previous incumbent and date change in incumbency was made:
President - Roy Slates; 114 W Hunter, Nevada, MO 64772. No renum. 8/31/99
Secretary - Cindy Slates; 114 W Hunter, Nevada, MO 64772. No renum. 8/31/99
7. Utilities which are not required to file copies of this report with the Securities and Exchange Commission may omit the data called for by instructions 2, 3, 4, and 5. Omission of responses to such instructions for this reason should be stated:
Not required to file with the SEC

	Title (a)	Name of Officer (b)	Principal Business Address (City and State) (c)	Salary for Year (d)
1	President	Eugene F Ritter	#1 Grand Point Blvd	0-
2			Sunrise Beach, MO 65079	
3				
4	Secretary	Eugene F Ritter	#1 Grand Point Blvd	0-
5			Sunrise Beach, MO 65079	
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DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.
2. If any of the instructions 2, 3, 4, or 5 of the schedule, Officers, is applicable with respect to any director who is not an officer, furnish responses concerning the matters referred to in those instructions. If the matters referred to in those instructions are not applicable, or if the reporting of this information is not required by reason of Instruction 7 of Officers, Page F-2, so state _____
3. Members of the Executive Committee should be designated by an asterisk and the Chairman of the Executive Committee by a double asterisk.

	Name of Director (a)	Principal Business Address (b)	Term Began (c)	Term Expires (d)	Directors' Meetings Attended During Year (e)	Fees During Year (f)
1	Roy Slates	114 W Hunter; Nevada	8/17/99	8/16/00	1	-0-
2	Cindy Slates	114 W Hunter; Nevada	8/17/99	8/16/00	1	-0-
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CORPORATE CONTROL OVER RESPONDENT

1. Did any corporation or corporations hold control over the respondent at the close of the year? NOA

If control was so held, state:

(a) The form of control, whether sole or joint: NA

(b) The name of the controlling corporation or corporations: NA

(c) The manner in which control was established: NA

(d) The extent of control: NA

(e) Whether control was direct or indirect: NA

(f) The name or names of the intermediary or intermediaries through which control, if indirect, was established (see Note): NA

2. Did any individual, association, or corporation hold control, as trustee, over the respondent at the close of the year? NO

If control was so held, state:

(a) The name of the trustee: NA

(b) The name of the beneficiary or beneficiaries for whom the trust was maintained: NA

(c) The purpose of the trust: NA

Note: In cases where control of the respondent is in a holding company, a statement should be submitted showing the intermediate chain of ownership or control to the main parent company.

INTERCORPORATE TRANSACTIONS

If, during the year, any account was charged with an amount which was paid or credited to an affiliated company, the account or accounts affected, the respective amounts involved, and the name of the affiliated company should be given as indicated.

	Account	Amount	Paid or Credited to
1	NA		
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Full explanation of the foregoing amounts, as to nature, such as engineering services, management fees, materials and supplies furnished, interest, finance charges, etc., and also the reason for handling the transaction in the manner indicated should be given for each item.

	Explanation
21	NA
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SECURITY HOLDERS AND VOTING POWERS

1. (A) Give the names and address of the ten security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such ten security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of ten security holders.

(B) Give also the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of ten largest security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars concerning the voting rights of such security. State whether voting rights are actual or contingent and if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly.

4. Furnish particulars concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

5. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:

NA

6. State the total number of votes cast on the latest general meeting prior to the end of the year for election of directors of the respondent and number of such votes cast by proxy:

Total 150,000

By Proxy = 0 =

7. Give the date and place of such meeting:

8/17/00 @ Sunrise Beach, MO

	Name and Address of Security Holder (a)	VOTING SECURITIES			Other (e)
		Number of votes as of	Total Votes (b)	Common Stock (c)	
1	Roy & Cindy Slates, Husband & Wife	150,000	150,000	NA	NA
2					
3					
4					
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CORPORATIONS CONTROLLED BY RESPONDENT

1. Show the names of all corporations, business trusts, and similar organizations controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars in an attached memorandum.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.

	Name of Company Controlled (a)	Kind of Business (b)	% Voting Stock Owned (c)	Character of Control			Other parties to Joint Control (g)
				Form of Control (d)	Sole or Joint (e)	Direct or Indirect (f)	
1	None	NA					
2							
3							
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IMPORTANT CHANGES DURING THE YEAR

Hereunder give particulars concerning the matters indicated below. Make the statements explicit and precise and number them in accordance with the inquiries. Each inquiry should be answered. If "none" or "not applicable" states the fact, that response should be made. If information which answers an inquiry is given elsewhere in the report, reference to the schedule in which it appears will be sufficient.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration state that fact.

2. Acquisition of ownership in other companies; reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.

3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any, was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.

4. Important leaseholds that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and

date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.

6. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

8. State the estimated annual effect and nature of any important wage scale changes during the year.

9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

1	None
2	None
3	None
4	None
5	None
6	None
7	None
8	None
9	None
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COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

Acct. No. (a)	(b)	Schedule Page Number (c)	Balance Beginning of Year (d)	Balance End of Year (e)	Increase or (Decrease) (f)
1 101-107	Utility Plant	F-16	1,254,934	1,320,801	65,866
2 108-113	Less: Accumulated Provisions for Depreciation and Amortization	F-16	(266,222)	(313,522)	(43,300)
3	Net Utility Plant		\$ 988,712	\$1,007,280	\$ 22,566
4 114-115	Utility Plant Acquisition Adjustments (Net)	F-18	-0-	-0-	-0-
5 116	Other Utility Plant Adjustments	-	-0-	-0-	-0-
6	Total Net Utility Plant	-	\$ 988,712	\$1,007,280	\$ 22,566
	Other Property and Investments		-0-	-0-	-0-
7 121	Nonutility Property	F-18	-0-	-0-	-0-
8 122	Less: Accumulated Provisions for Depreciation and Amortization of Nonutility Property	F-18	-0-	-0-	-0-
9	Net Nonutility Property	-	\$ -0-	\$ -0-	\$ -0-
10 123	Investment in Associated Companies	F-19	-0-	-0-	-0-
11 124	Other Investments	F-19	-0-	-0-	-0-
12 125-128	Special Funds	F-19	-0-	-0-	-0-
13	Total Other Property & Investments	-	\$ -0-	\$ -0-	\$ -0-
	Current and Accrued Assets				
14 131	Cash	-	\$ 11,475	\$ 11,512	\$ 37
15 132-134	Special Deposits	-	-0-	-0-	-0-
16 135	Working Funds	-	-0-	-0-	-0-
17 136	Temporary Cash Investments	-	-0-	-0-	-0-
18 141-144	Notes and Accounts Receivable, Less Accumulated Provisions for Uncollectible Accounts	F-20	53,511	179,575	126,064
20 145-146	Receivable from Associated Companies	F-20	-0-	-0-	-0-
21 151-157	Materials and Supplies	F-21	15,670	29,735	14,065
22 163	Stores Expense	F-21	-0-	-0-	-0-
23 166	Prepayments	F-21	-0-	-0-	-0-
24 171	Interest and Dividends Receivable	-	-0-	-0-	-0-
25 172	Rents Receivable	-	-0-	-0-	-0-
26 173	Accrued Utility Revenues	-	-0-	-0-	-0-
27 184	Miscellaneous Current and Accrued Assets	-	61,513	1,757	(59,756)
28	Total Current and Accrued Assets	-	\$ 142,169	\$222,579	\$ 80,373
	Deferred Debits				
29 181	Unamortized Debt Discount and Expense	F-21	-0-	-0-	-0-
30 182	Extraordinary Property Losses	F-21	-0-	-0-	-0-
31 183	Preliminary Survey and Investigation Charges	-	-0-	-0-	-0-
32 184	Clearing Accounts	F-22	-0-	-0-	-0-
33 185	Temporary Facilities	-	-0-	-0-	-0-
34 186	Miscellaneous Deferred Debits	F-21	1,622	11,888	10,266
35 187	Research and Development Expenditures	-	-0-	-0-	-0-
36	Total Deferred Debits	-	\$ 1,622	\$ 11,888	\$ 10,266
37	Total Assets and Other Debits	-	\$1,132,503	\$1,241,746	\$ 109,243

COMPARATIVE BALANCE SHEET - LIABILITIES AND OTHER CREDITS

Acct. No. (a)	(b)	Schedule Page Number (c)	Balance Beginning of Year (d)	Balance End of Year (e)	Increase or (Decrease) (f)
Equity Capital					
1 201	Common Stock Issued	F-24	\$ 150,000	\$ 150,000	\$ -0-
2 204	Preferred Stock Issued	F-24	-0-	-0-	-0-
3 202, 205	Capital Stock Subscribed	F-24	-0-	-0-	-0-
4 203, 206	Stock Liability for Conversion	F-24	-0-	-0-	-0-
5 207	Premium on Capital Stock	F-25	1,329,508	1,329,508	-0-
6 208-211	Other Paid In Capital	F-25	-0-	-0-	-0-
7 212	Installments Received on Capital Stock	F-24	-0-	-0-	-0-
8 213	Discount on Capital Stock	-	-0-	-0-	-0-
9 214	Capital Stock Expense	F-24	-0-	-0-	-0-
10 215, 216	Retained Earnings	F-25	(596,117)	(650,406)	(54,289)
11 217	Reacquired Capital Stock	F-24	-0-	-0-	-0-
12 217	Reacquired Capital Stock	F-24	-0-	-0-	-0-
13	Total Equity Capital	-	\$ 883,391	\$ 829,102	\$ (54,289)
Long Term Debt					
14 221-222	Bonds (Less \$ _____ Reacquired)	F-26	-0-	-0-	-0-
15 223	Advances from Associated Companies	F-26	-0-	-0-	-0-
16 224	Other Long-Term Debt	F-26	-0-	-0-	-0-
17	Total Long-Term Debt	-	\$ -0-	\$ -0-	\$ -0-
Current and Accrued Liabilities					
18 231	Notes Payable	F-25	-0-	-0-	-0-
19 232	Accounts Payable	-	102,214	100,488	(1,726)
20 233, 234	Payables to Associated Companies	F-27	-0-	-0-	-0-
21 235	Customer Deposits	-	-0-	-0-	-0-
22 236	Taxes Accrued	F-28	-0-	-0-	-0-
23 237	Interest Accrued	F-27	-0-	-0-	-0-
24 238	Dividends Declared	-	-0-	-0-	-0-
25 239	Matured Long-Term Debt	-	-0-	-0-	-0-
26 240	Matured Interest	-	-0-	-0-	-0-
27 241	Tax Collections Payable	-	-0-	-0-	-0-
28 242	Miscellaneous Current and Accrued Liabilities	F-27	850	179,409	178,559
29 242	Miscellaneous Current and Accrued Liabilities	F-27	850	179,409	178,559
30	Total Current and Accrued Liabilities	-	\$ 103,064	\$ 279,897	\$ 176,833
Deferred Credits					
31 251	Unamortized Premium on Debt	F-21	-0-	-0-	-0-
32 252	Advances for Construction	F-30	-0-	-0-	-0-
33 253	Other Deferred Credits	-	13,300	(645)	13,945
34 255	Accumulated Deferred Investment Tax	-	-0-	-0-	-0-
35	Credits	F-33	-0-	-0-	-0-
36 281-283	Accumulated Deferred Income Taxes	F-34-37	101,856	101,856	-0-
37	Total Deferred Credits	-	\$ 115,156	\$ 101,211	\$ 13,945
38 261-265	Operating Reserves	F-38	\$ -0-	\$ -0-	\$ -0-
39 271	Contributions in Aid of Construction	F-38	30,892	31,537	645
40	Total Liabilities and Other Credits	-	\$ 1,132,503	\$ 1,241,746	\$ 109,243

Lake Region Water & Sewer Co.

STATEMENT OF INCOME FOR THE YEAR

Account	Account (b)	Sch. Page Number	Total		Water Current Year (e)
			Current Year (c)	Increase (Decrease) (d)	
	<u>Utility Operating Income</u>				
100	Operating Revenue	S-1/W-1	\$ 358,360	\$ 165,903	\$ 20,218
101	Operation Expenses	S-2,3/2,3	307,849	76,045	39,981
102	Maintenance Expenses	S-2,3/2,3	63,335	19,161	24,927
103	Depreciation Expense	S-4,5/4-6,7	46,200	5,755	3,300
104-405	Amortization of Utility Plant				
106	Amortization of Utility Plant Acquisition Adjustment	F-18			
107	Amortization of Property Losses				
108.1	Taxes Other Than Income Taxes - Utility Operating Income	F-31	2,960		
109.1	Income Taxes, Utility Operating Income	F-31			
110.1	Provision for Deferred Income Taxes - Utility Operating Income	F-34-37			
111.1	Provision for Deferred Income - Credit Utility Operating Income	F-34-37			
112.1	Investment Tax Credits - Utility Operation, Deferred to Future Period	F-33			
112.2	Investment Tax Credits - Utility Operations Restored to Operating Income	F-33			
	Total Utility Operating Expenses		\$ 420,344	\$ 100,961	\$ 68,208
	Net Utility Operating Income		(61,984)	\$ 64,942	\$ 47,990
113	Income from Utility Plant Leased to Others	F-39			
114	Gains (Losses) from Disposition of Utility Property	F-41			
	Total Net Utility Operating Income		\$ -0-	\$ 79,143	\$ -0-
	<u>Other Income</u>				
115-118	Nonutility Operating Income	F-39,40	2,184	12,293	
119	Interest and Dividend Income	F-40	-0-	(1,930)	
120	Allowance for Funds Used During Construction	F-42			
121	Miscellaneous Nonoperating Income	F-42	5,511	(58,597)	
122	Gains (Losses) from Disposition of Property	F-41			
	Total Other Income		\$ 7,695	\$ (48,234)	
	<u>Other Income Deductions</u>				
125	Miscellaneous Amortization	F-42			
126	Miscellaneous Income Deduction	F-42			
	Total Other Income Deductions		\$ -0-	\$ -0-	
	<u>Taxes Applicable to Other Income</u>				
108.2	Taxes Other than Income Tax	F-31			
109.2	Income Taxes	F-31			
110.2	Provision for Deferred Income Taxes	F-34,37			
111.2	Income Taxes Deferred in Prior Years - Credit	F-34,37			
112.3	Investment Tax Credits - Utility Operations Restored to Nonoperating Income	F-32,33			
112.4	Investment Tax Credits, Nonutility Operations, Net	F-32,33			
	Total Taxes on Other Income and Deductions		\$ -0-	\$ 0	
	Net Other Income and Deductions				
	<u>Interest Charges</u>				
127	Interest on Long-term Debt	F-42			
128	Amortization of Debt Discount and Expense	F-21			
129	Amortization of Premium on Debt - Credit	F-21			
130	Interest on Debt to Associated Companies	F-42			
131	Other Interest Expense	F-42			
	Total Interest Charges				
	Income Before Extraordinary Items				
	<u>Extraordinary Items</u>				
133	Extraordinary Income				
134	Extraordinary Deductions				
109.3	Income Taxes, Extraordinary Items				
	Extraordinary Items After Taxes				
	Net Income		(54,289)	\$ 95,851	

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

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

	Item (a)	Contra Primary Account Affected (b)	Amount (c)
1	Unappropriated Retained Earnings (Account 216)		(650,406)
2	Balance beginning of year		(596,117)
3	Changes (identify by prescribed retained earnings accounts)		
4	Adjustments to Retained Earnings (Account 439)		
5	Credits		
6			
7			
8			
9			
10	Total Credits to Retained Earnings (Account 439)		
11	Debits:		(54,289)
12			
13			
14			
15			
16	Total Debits to Retained Earnings (Account 439)		(54,289)
17	Balance Transferred from Income (Account 435)		
18	Appropriations of Retained Earnings (Account 436)		
19			
20			
21			
22			
23	Total Appropriations of Retained Earnings (Account 436)		
24	Dividends Declared - Preferred Stock (Account 437)		
25			
26			
27			
28			
29	Total Dividends Declared - Preferred Stock (Account 437)		
30	Dividends Declared - Common Stock (Account 438)		
31			
32			
33			
34			
35	Total Dividends Declared - Common Stock (Account 438)		(650,406)
36	Balance - End of Year		
37			
38	Appropriated Retained Earnings (Account 215)		
39	State balance and purpose of each appropriated retained		
40	earnings amount at end-of-year and give accounting entries		
41	for any applications of appropriated retained earnings		
42	during the year.		
43			
44			
45	Total Appropriated Retained Earnings (Account 215)		
46	Total Retained Earnings (Account 215, 216)		(650,406)
	Notes to Statement of Retained Earnings for the Year		

STATEMENT OF CHANGES IN FINANCIAL POSITION

SOURCES OF FUNDS (a)		AMOUNT (b)
1	Funds from Operations:	\$
2	Net Income	
3	Principal Non-cash charges (credits) to Income	
4	Depreciation and Depletion	
5	Amortization of	NA
6	Provision for Deferred or Future Income Taxes (net)	
7	Investment Tax Credit Adjustments	
8	Other (Net)	
9		
10		
11		
12	Total Funds From Operations	\$
13	Funds from Outside Sources (new money)	
14	Long-Term Debt	
15	Preferred Stock	
16	Common Stock	
17	Net Increase in Short-Term Debt	
18	Other (Net)	
19		
20		\$
21	Total Funds from Outside Sources	\$
22	Sale of Non-Current Assets	
23	Other (Net)	
24		
25		
26		\$
27	Total Sources of Funds	\$

APPLICATION OF FUNDS

28	Construction and Plant Expenditures (include land)	\$
29	Gross Additions to Utility Plant	
30	Gross Additions to Common Utility Plant	NA
31	Gross Additions to Non-Utility Plant	
32	Other	\$
33		\$
34	Total Applications to Construction and Plant Expenditures	
35	Dividends on Preferred Stock	
36	Dividends on Common Stock	
37	Funds for Retirement of Securities and Short-Term Debt:	
38	Long-Term Debt	
39	Preferred Stock	
40	Redemption of Capital Stock	
41	Net Decrease in Short-Term Debt	
42	Other (Net)	
43		
44	Purchase of Other Non-Current Assets	
45	Other (Net)	
46		
47		
48		
49	Total Application of Funds	

UTILITY PLANT AND ACCUMULATED DEPRECIATION AT END OF YEAR
 Report Plant in Service and Depreciation after Allocation of Common Plant and Reserve to Utility Departments

Plant Accounts (a)	Total (b)	Water (c)	Sewer (d)	(e)	(f)	(g)
1 Utility plant in service (101)	1,312,887	171,705	1,149,097			
2 Completed construction not classified (102)						
3 Utility Plant in Process of reclassification (103)						
4 Utility plant leased to others (104)						
5 Property held for future use (105)	7,915		7,915			
6 Utility plant purchased or sold (106)						
7 Construction work in progress (107)						
8 Utility plant acquisition adjustment (114)						
9						
10						
11						
12						
13						
14 Total above accounts	1,320,802	171,705	1,149,097			
15 Accumulated provision for depreciation	313,522	5,907	307,615			
16 Utility plant in service (108)						
17 Utility plant leased to others (109)						
18 Property held for future use (110)						
19 Accumulated provision for amortization (111-113)						
20 Accumulated prov. for amort. of Utility Plant Acquisition Adj. (115)						
21						
22						
23 Total accumulated provision for depreciation & amortization	313,522	5,907	307,615			
24 Total utility plant less depreciation and amortization	1,007,280	165,798	841,482			

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

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

File Report of Lake Region Water & Sewer Co.

For Year Ended December 31, 1999

UTILITY PLANT HELD FOR FUTURE USE (ACCT. 105)

Report below the information called for concerning utility plant held for future use, show separate subtotals for each utility service. If no definite plan exists for the use of the property in utility service, then report the investment in Acct. 121, Non-Utility Property.

	Description and Location of Property (a)	Date Originally Acquired (b)	Year Expected To be used in Utility Service (c)	Book Cost End of Year (d)
1	NONE			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19	Total			
20	Less Accumulated Provision for Depreciation & Amortization (113)			
21	Net Utility Plant Held for Future Use			
22				

CONSTRUCTION WORK IN PROGRESS (ACCT. 107)

Report each project under construction, the complete cost of which is estimated to exceed \$100,000. Group by utility departments all projects for less than \$250,000

	Description of Project (a)	Balance End of Year Acct. 107 (b)	Estimated Cost Of Project (c)
23	NONE		
24			
25			
26			
27			
28			
29			
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31			
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NONUTILITY PROPERTY (ACCOUNT 121)

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

	Description and Location (a)	Date	Balance Beginning Of Year (b)	Purchases, Sales Transfers, etc. (c)	Balance end of the year (d)
1	NA				
2					
3					
4					
5					
6					
7					
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ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (ACCOUNT 122)

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

	Item (a)	Amount (b)
23	Balance, beginning of year	
24	Accruals for year, charged to:	
25	(417) Income from Nonutility Operations	NA
26	(418) Nonoperating Rental Income	NA
27	Other Accounts (specify):	
28		
29	Total Accruals for Year	
30	Net Charges for plant retired:	
31	Book Cost of Plant Retired	NA
32	Cost of Removal	
33	Salvage (Credit)	
34	Total Net Charges	
35	Other debit or credit items (describe)	
36		
37	Balance, end of year	

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

	Particulars (a)	Acquisition Adjustments (Acct. 114) (b)	Accumulated Amortization (Acct. 115) (c)
41			
42	Balance, first of year		
43	Changes during year (give complete details)	NA	
44			
45			
46			
47			
48			
49			
50	Balance, end of year		

INVESTMENTS AND FUNDS (ACCTS. 123 - 128 INCL.)

1. Report with separate subheadings for each account, the securities owned by the utility; include date of issue and date of maturity in description of any debt securities owned. Designate any securities pledged and explain purpose of pledge in footnote. Minor investments in Account 124 may be grouped by classes.
2. Report separately each fund account showing nature of assets included therein and list any securities included in fund accounts.

	Name of issuing company and description of security (a)	Interest or Dividend Rate (b)	Par Value Per Share (c)	No. of Shares or Principal Amount (d)	Book Cost at End of Year (e)
1	NONE				
2					
3					
4					
5					
6					
7					
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NOTES AND ACCOUNTS RECEIVABLE

Report hereunder notes and accounts receivable included in Accounts 141, 142, 143, 145, 146

Particulars (a)	Accounts Receivable (b)	Notes Receivable (c)
1 Customer accounts receivable (142)		
2 Water		
3 Sewer water & sewer combined	55,107	
4 Merchandising, jobbing and contract work	-0-	
5		
6 Total customer accounts receivable	55,107	
7 List below items included in Accounts 141, 143, 145 and 146, showing totals		
8 for each account and any interest rates.		
9 Receivables from grinder pump inventory	127	
10 Other misc receivables	124,341	
11		
12		
13		
14		
15		
16		
17		
18		
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28		
29		

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (ACCT. 144)

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

MATERIALS AND SUPPLIES (ACCTS. 151-157, 163)

Particulars (a)		Balance End of Year (b)
1	Fuel Stock (151)	
2	Fuel Stock Expense (152)	
3	Plant Materials and Operating Supplies (154)	
4	Water	15,150
5	Sewer	14,585
6	Other	-0-
7	Total Plant Materials and Operating Supplies	29,735
8	Merchandise (155)	
9	Other Materials & Supplies (156)	
10	Stores Expense (163)	
11	Total Materials and Supplies	29,735

PREPAYMENTS (ACCT. 166)		Balance End Of Year (b)
Particulars (a)		
17	Prepaid Insurance	
18	Prepaid Rent	NA
19	Other Prepayments (specify):	
20	
21	
22	
23	
24	Total	

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT		
Report Net discount and expense or premium separately for each security issue and indicate totals for Accounts 181 and 251.		
Debt issue to Which Related (a)	Amount Written Off During Year (b)	Balance End Of Year (c)
30	NA	
31		
32		
33		
34		
35		
36		
37		
38		
39		
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41		

MISCELLANEOUS DEFERRED DEBITS
Report separately amounts in Accounts 182 and 186 and describe major items included in these accounts. For account 182, show date of letter or order number authorizing amortization period.

Name of Account & Description of Item (a)	Date Of Letter or Order No. (b)	Balance First of Year. (c)	Charges During Year (d)	Credits During Year (e)	Balance End of Year (f)
#183 Prof Fees HB Sewer CCN	11/5/98	1,622	3,683		5,305
#1865 Prof Fees HB Sewer	7/31/99	-0-	6,584		6,584
52					
53					
54					
55					
56					
57					
58					

CLEARING ACCOUNTS (ACCT. 184)

Show all clearing accounts maintained during the year, even though no balance remains in account at end of year.

	Name of Account (a)	Balance End Of Year (b)
1	NONE	
2		
3		
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CONSTRUCTION OVERHEADS

Report hereunder the total overheads and the total direct cost of construction for the year classified by utility departments and functional groups of plant accounts under each utility department.

1	Utility department and functional group of plant (a)	Direct Const. Costs (b)	Construction Overhead	
			Amount (c)	Percent (d)
2	NONE			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13	Total			

Report hereunder the kinds of construction overheads for the year according to the titles used by the utility. Taxes during construction and AFUDC should be shown as separate items.

14	Class of Overhead (e)	Amount Charged Construction (f)	% of Total Const. in Col. (b) (g)
15	NONE		
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29	Total		

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

31	NONE
32	
33	
34	
35	
36	
37	
38	
39	
40	
41	
42	
43	
44	
45	
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47	
48	

CAPITAL STOCK ACCOUNTS AT END OF YEAR

	Class and Series (a)	Shares Authorized By Charter (b)	Par Value Per Share (c)	Call Price End of Year (d)	Accts. 201 and 204 Per Balance Sheet		Acct. 217 Resquired Stock		Acct. 214 Capital Stock Expense (i)
					Shares (e)	Amount (f)	Shares (g)	Amount (h)	
1	common-orig iss	100,000	1	NA	100,000	100,000			
2	common-add issu	50,000	1	NA	50,000	50,000			
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19	Total				150,000	150,000			
OTHER CAPITAL LIABILITY (Accts. 202, 203, 205, 206, 212)									
Explanation (Specify Account Numbers for each item)									Amount, Dec. 31
(a)									(b)
20									
21									
22	NONE								
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									

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

	Particulars (a)	Balance First of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	Premium on Capital Stock (207)			
2	Donations Received from Stockholders (208)			
3	Reduction in Par or Stated Value of Capital Stock (209)			
4	Gain on Resale or Cancellation of Reacquired Stock (210)			
5	Miscellaneous Paid-In Capital (211)	1,329,508	1,329,508	-0-
6	Total	1,329,508	1,329,508	-0-
7	Explain changes during year hereunder:			
8				
9				
10				
11				
12				
13				

RETAINED EARNINGS (ACCTS. 215-216)

	Particulars (a)	Acct. 215 (b)	Acct. 216 (c)
14	Balance First of Year		(596,117)
15	Changes During Year (explain in detail):		
16	net loss		(54,289)
17			
18			
19			
20			
21			
22			
23			
24			
25			
26	Balance End of Year		(650,406)

NOTES PAYABLE (ACCT. 231)

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

LONG-TERM DEBT (Accts. 221-224)

Report data called for and show total for each long-term debt account at end of year.

	Description of Debt (a)	Nominal Date of Issue (b)	Nominal Date of Maturity (c)	Interest Rate (d)	General Call Price End of Year (e)	Held by Utility		Amount Outstanding (h)
						Reacquired Bonds (f)	Sinking and Other Funds (g)	
1	NONE							
2								
3								
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37								

PAYABLES TO ASSOCIATED COMPANIES (ACCTS. 233-234)					
Include in Column (a) description of any notes payable including date of issue, date of maturity and interest rate					
	Name of Company (a)	Amounts at End of Year			
		Notes Payable (b)	Accounts Payable (c)		
1	NONE				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12	Total				
INTEREST ACCRUED (ACCT. 237)					
	Class of Debt (a)	Balance Beginning of Year (b)	Interest Accrued During Year (c)	Interest Expense (d)	Balance, End Of Year (e)
14	NONE				
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28	Total				
MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (ACCT. 242)					
29	Minor items may be grouped by classes.				
	Description (a)	Balance End of Year (b)			
31	NONE				
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43	Total				

TAXES ACCRUED (ACCT. 236)

1. The balance of accruals for income taxes should be classified by the years to which the tax is applicable.
2. The balance of any accruals materially in excess of the liability admitted by the tax returns of the utility shall be recorded in an appropriately designed reserve account.
3. Explain by footnote any items entered into Column (e).

	Kind of Tax (a)	Balance First of Year (b)	Amounts Accrued (c)	Payments During Year (d)	Other Items Dr. or (Cr.) (e)	Balance End of Year (f)
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
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51						
52						

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR INCOME TAXES

1. Report hereunder a reconciliation of net income for the year with estimated taxable income used in computing income tax accruals and show computation of tax accruals.
2. If the utility is members of a group which files a consolidated tax return, reconcile reported net income with federal taxable income had a separate tax return been filed. Report names of companies to consolidated group and basis of allocation of tax liability among members of the group.

		Amount	
		State	Federal
Net Income for year as reported		
Adjustments made to determine taxable income (list additional income and unallowable deductions first, followed by additional deductions and nontaxable income):			
1			
2			
3			
4			
5			
6			
7	NA		
8			
9	Lake Region Water & Sewer has filed		
10	an extension on 1999 taxes, therefore,		
11	the information requested here is not		
12	available, once taxes are completed,		
13	the information will be forwarded to		
14	your office.		
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
Taxable Net Income			
Computation of Taxes			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46			

NOTES AND EXPLANATION RE TAXES

1	
2	NONE
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
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21	
22	

ADVANCES FOR CONSTRUCTION (Acct. 252)
 Report below the information called for concerning advances for construction:

Class of Utility Service (a)	Balance Beginning of Year (b)	Debits		Credits (e)	Balance End of Year (f)
		Account Credited (c)	Amount (d)		
23					
24	NONE				
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					

DISTRIBUTION OF TAXES TO ACCOUNTS

Report hereunder the accounts and functions charged with taxes accrued and taxes cleared from prepaid accounts during the year. Where allocation is necessary, explain the basis used. Report in footnote the amounts and kinds of taxes cleared from prepaid taxes, if any.

Account Number Or Function Charged (a)	Real Estate and Pers. Property Taxes (b)	State / Income Tax (c)	Federal Income Tax (d)	FICA and Fed. and State Unemployment Tax (e)	Local Property Tax (f)	State & Local Taxes Other States (g)	Other Taxes (h)	Total (i)
1 Account 408.1								
2 Water								
3 Sewer								
4 Other								
5								
6 Account 408.2								
7 Water								
8 Sewer								
9 Other								
10								
11 Account 409.1								
12 Water								
13 Sewer								
14 Other								
15								
16 Account 409.2								
17 Water								
18 Sewer								
19 Other								
20								
21 Clear Accounts								
22 Construction								
23 Other (specify):								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								

Report of Lake Region Water & Sewer Co. For Year Ended December 31, 1951

INVESTMENT TAX CREDITS GENERATED AND UTILIZED

1. This schedule shall be prepared by the reporting company regardless of the method of accounting adopted for the investment tax credits. By footnote state the method of accounting adopted, and whether the company has consented to pass the entire amount of tax credits on to customers in the year used to reduce taxes and if so, state the amount of such credits passed on.

2. As indicated in Column (a), the schedule shall show each year's activities commencing with 1962 and shall separately identify the data for the various rates.

3. Report in Column (b) the amount of investment tax credits generated from properties acquired for use in public utility operations and report in Column (c) the amount of such generated

credits utilized in computing the annual income taxes. If there are other utility or nonutility operations, show any applicable generated and utilized investment tax credits in a footnote. Also explain by footnote any adjustment to Columns (b), (c) and (d) such as for corrections, etc., or carryback or unused credits.

4. Report in Column (d) the weighted-average useful life of all properties used in computing the investment tax credits in Column (b).

5. Show by footnote any unused credits available at end of each year for carry forward as a reduction of taxes in subsequent years.

6. Separate amounts according to classification of utility using an additional page if necessary.

Year (a)	Credit Generated For Year (b)	Credit Utilized For Year (c)	Weighted-Average Useful Life of Property (d)
1962-1974			
1 3%	NONE	NONE	NONE
2 4%			
3 7%			
1975-1976			
4 3%			
5 4%			
6 7%			
7 10%			
8 11%			
1977			
9 3%			
10 4%			
11 7%			
12 10%			
13 11%			
1978			
14 3%			
15 4%			
16 7%			
17 10%			
18 11%			
1979			
19 3%			
20 4%			
21 7%			
22 10%			
23 11%			
1980			
24 3%			
25 4%			
26 7%			
27 10%			
28 11%			

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Acct. 255)

Report as specified below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations.

Explain by footnote any correction adjustments to the account balance, shown in Column (g). Include in Column (i) the average period over which the tax credits are amortized.

	Account Subdivisions (a)	Balance Beginning Of Year (b)	Deferred for Year		Allocations to Current Years' Income		Adjustments (g)	Balance End of Year (h)	Average Period of Allocation To Income (i)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)			
1	NONE								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
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28									
29									
30									
31									
32									
33									
34									
35									
36									
37									

ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION (Account 281)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.
2. In the space provided, furnish explanations, including the following in columnar order:
 - (a) State each certification number with a brief description of property
 - (b) Total and amortizable cost of such property

Account Subdivisions (a)	Balance Beginning of Year (b)	Changes During Year	
		Amounts Debited Account 410.1 (c)	Amounts Credited Account 411.1 (d)
1 Accelerated Amortization (Acct. 281)			
2 Water		NONE	
3			
4			
5			
6			
7			
8 Sewer			
9			
0			
1			
2			
3 Other			
4			
5			
6			
7			
8			
9 Total (Account 281)			
0			
21 Classification of Total:			
22 Federal Income Tax			
23 State Income Tax			
24 Local Income Tax			

ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION (Account 281)

- (c) Date amortization for tax purposes commenced
 - (d) "Normal" depreciation rate used in computing the deferred tax.
 - (e) Tax rate used to originally defer amounts and the tax rate used during the current year to amortize previous deferrals.
3. Other (specify) - include deferrals relating to other income and deductions.
4. Use separate pages as required.

	Changes During Year		Adjustments				Balance End of Year (k)
	Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)	Debits		Credits		
			Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	
1							
2							
3							NONE
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							

ACCUMULATED DEFERRED INCOME TAXES — LIBERALIZED DEPRECIATION (ACCOUNT 282)

1. Report the information called for below covering the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.

2. In the space provided below furnish explanations, including the following:

(a) State the general method or methods of liberalized depreciation being used (sum of years digits, declining balance, etc.), estimated lives (i.e.) useful lives, guideline class life, etc., and classes of plant to which each method is being applied and date method was adopted.

(b) Furnish a table for each year, 1954 to date of this report, the annual amounts of tax deferrals, and with respect to each year's tax deferral, the total debits hereto which have been accounted for as credits to Accounts 411.2 - Provisions for

Account Subdivisions (a)	Balance Beginning of Year (b)	Changes During Year		Changes During Year	
		Amounts Debited Account 410.1 (c)	Amounts Credited Account 411.1 (d)	Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)
Account 282:					
Water					
Sewer					
Other (define)					
Total (Account 282)					
Classification of Totals:					
Federal Income Tax					
State Income Tax					
Local Income Tax					

ACCUMULATED DEFERRED INCOME TAXES — OTHER (ACCOUNT 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.

2. In the space provided below: (a) include amounts relating to insignificant items under Other.

Account Subdivisions (a)	Balance Beginning of Year (b)	Changes During Year		Changes During Year	
		Amounts Debited Account 410.1 (c)	Amounts Credited Account 411.1 (d)	Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)
Account 283:					
Water					
Total Water					
Sewer					
Total Sewer					
Other (specify)					
Total Other					
Total Account 283					
Classification of totals:					
Federal Income Tax					
State Income Tax					
Local Income Tax					

ACCUMULATED DEFERRED INCOME TAXES -- LIBERALIZED DEPRECIATION (ACCOUNT 282)

Deferred Income Taxes - Ct., Other Income and Deductions, or comparable account of previous system of accounts. Also explain the basis used to defer amounts for the latest year (straight-line tax rate to liberalized tax rate, etc.). Also explain the basis used to defer amounts for the latest (straight-line rate to liberalized tax rate, etc.). State whether the accounting for liberalized depreciation has been directed or approved by any state commission.

3. Other (specify - include deferrals relating to other income and deductions.
4. Use separate pages as required.

Adjustments				
Debits		Credits		Balance End of Year (k)
Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				

ACCUMULATED DEFERRED INCOME TAXES -- OTHER (ACCOUNT 283)

3. Other (specify) - include deferrals relating to other income and deductions.
4. Use separate pages as required.

Adjustments				Balance End of Year (k)
Debits		Credits		
Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				

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

Particulars (a)	Acct. 261 (b)	Acct. 262 (c)
1 Balance, first of year		
2 Additions during year (specify utility and account		
3 charged):		
4	NONE	NONE
5		
6 Total Additions		
7 Deductions during year (specify):		
8		
9		
10		
11		
12		
13 Total Deductions		
14 Net increase or (decrease) during year		
15 Balance at end of year		

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

17

18

19 NONE

20

21

OTHER RESERVES (ACCTS. 263-265)

Name and purpose of each reserve (a)	Balance, end of year (b)
22	
23	
24	
25	NONE
26	
27	
28	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

Class of utility service (a)	Balance First of year (b)	Credits during year (c)	Charges during year		Balance, end of year (f)
			Acct. No. Credited (d)	Amount (e)	
31					
32	22,017				22,017
33	9,520				9,520
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44	Total				31,537

INCOME FROM UTILITY PLANT LEASED TO OTHERS (Acct. 413)

Show hereunder particulars concerning revenues, expenses and net income from lease of utility plant constituting a distinct operating unit or system. Report data for each lease arrangement. Use insert sheets if necessary.

	Particulars (a)	Total (b)	(c)	(d)
1	Rentals received (specify from whom received			
2	and property leased)			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12	Total Rentals			
13				
14	Expenses:		NONE	
15	Operation			
16	Maintenance			
17	Depreciation Expense			
18	Amortization Expense			
19	Taxes Other Than Income Taxes			
20	Income Taxes			
21	Total Expenses			
22	Income from utility plant leased to others ...			
23				

INCOME FROM MERCHANDISING, JOBBING AND CONTRACT WORK (Accts. 415 - 416)

	Particulars (a)	Water (b)	Sewer (c)	(d)	Total (e)
25					
26					
27	Sales:				
28	Gross Sales				
29	Deductions				
30	Discount and Allowances				
31	Merchandise Returns			NONE	
32					
33	Total Deductions				
34	Net Sales				
35	Cost of Sales				
36	Gross profit from sales				
37					
38	Expenses (list hereunder expenses by major classes including the following:				
39	Depreciation Expense				
40	Customer accounts expense				
41	Employee pensions and benefits				
42	Administrative and general expenses				
43	Taxes other than income taxes				
44	Income taxes				
45					
46					
47					
48					
49					
50					
51					
52	Total Expenses				
53	Net Income from merchandising, jobbing and contract work				

NONOPERATING RENTAL INCOME (Acct. 418)

Name of Lessee and Description of Property
(a)

Amount
(b)

1 Rent Revenue (list major items separately, others may be grouped):

2

3

4 **NONE**

5

6

7

8

9

10

11

12 **Total Rent Revenues**

13 **Expenses:**

14 **Operation and Maintenance**

15 **Depreciation**

16 **Taxes Other Than Income Taxes**

17 **Income Taxes**

18

19

20 **Total Expenses**

21 **Nonoperating Rental Income**

22

INTEREST AND DIVIDEND INCOME (Acct. 419)

Security or Account on Which Received
(a)

Interest or
Dividend Rate
(b)

Amount
(c)

26 131 2 Money Market account @ CBOLO

variable

2,284

27

28

29

30

31

32

33

34

35 **Total Interest and Dividends**

2,284

36 **Expenses applicable to Above (as listed hereunder):**

37

38

39

40

41

42 **NONE**

43

44

45

46

47

48

49

50

51

52 **Total Expenses**

53 **Net Interest and Dividend Income**

54

GAIN OR LOSS ON DISPOSITION OF PROPERTY (Accounts 414 and 422)

1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type; leased, held for future use or nonutility.
2. Individual gains or losses relating to property with an original cost of less than \$50,000 may be grouped, with the number of such transactions disclosed in Column (a).
3. Give the date of Commission approval of journal entries in Column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in Column (a).
(See Account 106, Utility Plant Purchased or Sold)

	Original Cost of Related Property (b)	Date Journal Entry Approved (When required) (c)	Account No. (d)
1 Gain on disposition of property: _____ (a)			
2 _____			
3 _____			
4 _____			
5 NONE			
6 _____			
7 Total Gain _____			
8 _____			
9 Loss on disposition of property: _____			
10 _____			
11 _____			
12 _____			
13 _____			
14 _____			
15 _____			
16 _____			
17 _____			
18 _____			
19 _____			
20 _____			
21 _____			
22 _____			
23 _____			
24 _____			
25 Total Loss _____			
26 _____			

Report of Lake Region Water & Sewer Co.

For Year Ended December 31, 1955

OTHER INCOME AND DEDUCTIONS (Accts. 417, 420, 421, 422, 423, 425, 426)

Report details of items included in accounts showing the data for account separately hereunder:

1	499.5	Horseshoe Bend Late Fees	41.00
2	499.6	Shawnee Bend Late Fees	97.80
3	499	Enviroline	4,950.00
4	536.5	Sewer Ins. HB	423.00
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23	INTEREST CHARGES (Accts. 427, 430, and 431)		
24	Class of Debt on Which Payable		Interest
25	(a)	Rate	Amount
26		(b)	(c)
27			
28			
29	NA		
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
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51			
52			
53			

DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Amounts originally charged to clearing accounts should be segregated as to Utility Departments, Construction, Plant Removals, and Other Accounts, and shown in the appropriate lines and spaces provided for such amounts. In determining this segregation of salaries and wages originally charged to clearing accounts a method of approximation giving substantially correct results may be used.

Classification	Direct Payroll Distribution	Allocation of Amounts Charged Clearing Accts.	Total
Water			
1 Operation contracted serv. 651.0	21,152		
2 Maintenance			
3 Total Water Operation and Maintenance	21,152		
Sewer			
6 Operation contracted serv. 701/7016	21,284		
7 Maintenance			
8 Total Sewer Operation and Maintenance	21,284		
Other Utility Department			
11 Operation contracted serv. 920/9206	70,123		
12 Maintenance			
13 Total Other Utility Department Oper. & Maint.	70,123		
14			
15 Total of all Utility Departments			
Utility Plant			
19 Construction (by utility departments):			
20 Water Plant			
21 Sewer Plant			
22 Other			
23 Total Construction			
24			
25 Plant Removal (by utility departments):			
26 Water Plant			
27 Sewer Plant			
28 Other			
29 Total Plant Removal			
30			
31 Clearing Accounts			
32 Water			
33 Sewer			
34 Other			
35 Total Clearing Accounts			
36			
37 Other Income and Deductions			
38 Water			
39 Sewer			
40 Other			
41 Total Other Income and Deductions			
42			
43			
44			
45 Total Salaries and Wages	112,559		

COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION

Utility Plant in Service						
Plant Accounts (a)	Additions During Year (b)	Retirements During Year (c)	Adjustments Debits or Credits (d)	Balance End of Year		
				(e)	Total (f)	
1						
2						
3		NA				
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33	TOTAL					
34	Allocation to Utility Departments			Plant End	Accum. Depr.	Depreciation
35	(o)			Of Year	End of Year	Accruals
36	Water			(p)	(q)	(r)
37						
38						
39		NA				
40						
41						
42						
43						
44						
45						
46						
47						
48	Total					

COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION							
Accumulated Provision for Depreciation							
Straight-line Accruals		Additional Accruals (i)	Book Cost of Plant Retired (j)	Cost of Removal (k)	Salvage (l)	Other Additions Or (Deductions) (m)	Balance End of Year (n)
Rate (g)	Amount (h)						
1							
2							
3							
4			NA				
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
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23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							

34 Explanation of Method of Allocating Common Plant, Accumulated Depreciation, and Depreciation Expense by Utility Departments:

35

36

37

38 NA

39

40

41

42

43

44

45

46

47

"S" SECTION

SEWER OPERATING REVENUES

Particulars (a)	This Year		Last Year	
	Average Number Customers (b)	Amounts (c)	Average Number Customers (d)	Amounts (e)
Sewer Revenues				
Flat Rate Revenues - General Customers				
Residential Revenues - 521.1	55	21,239	40	9,372
Commercial Revenues - 521.2				
Industrial Revenues - 521.3				
Revenues from Public Authorities (521.4)				
Total (521)	55	21,239	40	9,372
Measured Revenues - General Customers				
Residential Revenues - 522.1	3	120,050	3	57,016
Commercial Revenues - 522.2	5	196,852	3	17,884
Industrial Revenues - 522.3				
Revenues from Public Authorities - 522.4				
Total (522)	8	316,902	6	174,900
Revenues from Public Authorities (523)				
Revenues from Other Systems (524)				
Interdepartmental Revenues (525)				
Miscellaneous Sewerage Revenues (526)				
Total	63	338,141	46	184,272
Other Operating Revenues				
Sale of Sludge (531)				
Customers' Forfeited Discounts (532)				
Servicing of Customers' Laterals (533)				
Rents from Sewer Property (534)				
Interdepartmental Rents (535)				
Miscellaneous Operating Revenues (536)				
Total Other Operating Revenues				
Total Operating Revenues		338,141		184,272

SEWER OPERATION AND MAINTENANCE EXPENSES

Particulars (a)		This Year (b)	Last Year (c)
Collection Expenses			
1	Operation:		
2	Collection Supervision and Engineering (700)		
3	Collection Labor and Expenses (701)		
4	Services to Customers (702)		
5	Flow Measuring Device Expense (703)		
6	Miscellaneous Expenses (704)		
7	Rents (705)		
8	Maintenance:		
9	Collection Maintenance Supervision and Engineering (710)		
10	Maintenance of Collection Structures and Improvements (711)		
11	Maintenance of Collection Sewers (712)		
12	Maintenance of Services to Customers (713)		
13	Maintenance of Flow Measuring Devices (714)		
14	Maintenance of Flow Measuring Device Installation (715)		
15	Maintenance of Other Collection Facilities (716)		
16	Total Collection Expenses		
17			
18	Pumping Expenses		
19	Operation:		
20	Pumping Supervision and Engineering (720)	20,015	-0-
21	Fuel and Power Purchased for Pumping (721)		
22	Pumping Labor and Expenses (722)		
23	Expenses Transferred - Ct. (723)		
24	Miscellaneous Expenses (724)		
25	Rents (725)		
26	Maintenance:		
27	Pumping Maintenance Supervision and Engineering (730)		
28	Maintenance of Pumping Structures and Improvements (731)		
29	Maintenance of Pumping Equipment (732)	20,015	-0-
30	Total Pumping Expenses		
31			
32	Treatment and Disposal Expenses		
33	Operation:		
34	Treatment Supervision and Engineering (740) . 730.5	6,338	14,599
35	Chemicals (741)	3,336	5,010
36	Treatment Labor and Expenses (742) 701.701.5 701.6	42,435	41,156
37	Fuel or Power for Sewage Treatment and Pumping (743) . 716.5	12,183	9,718
38	Miscellaneous Expenses (744) 720.720.5 775.5 775.6	12,748	14,925
39	Rents (745)		
40	Maintenance:		
41	T & D Maintenance Supervision and Engineering (750)		
42	Maintenance of T & D Structure and Improvements (751)		
43	Maintenance of Treatment and Disposal Plant (752) 711.5 711.6	27,081	14,615
44	Maintenance of Other Treatment and Disposal (753)		
45	Total Treatment and Disposal Expense	124,131	100,023

SEWER OPERATION AND MAINTENANCE EXPENSES (cont.)		
Particulars (a)	This Year (b)	Last Year (c)
<u>Customer Accounts Expenses</u>		
1 Operation:		
2 Supervision (901)		
3 Meter Reading Expenses and Flat Rate Inspections (902)		
4 Customer Records and Collection Expenses (903)		
5 Uncollectible Accounts (904)		
6 Miscellaneous Customer Accounts Expenses (905)		
7 Total Customer Accounts Expenses		
8		
9		
<u>Customer Service Expenses</u>		
10 Operation:		
11 Customer Service and Information Expenses (907)		
12 Total Customer Service Expenses		
13		
<u>Sales Promotion Expenses</u>		
14		
15 Operation:		
16 Sales Promotion Expenses (910)		
17 Revenues from Merchandising, Jobbing, and Contract Work (914)		
18 Costs and Expenses of Merchandising, Jobbing, and Contract Work (915)		
19 Total Sales Promotion Expenses		
20		
<u>Administrative and General Expenses</u>		
21		
22 Operation:		
23 Administration and General Salaries (920) 920.5 920.6	66,720	50,999
24 Office Supplies and Other Expenses (921) 921.5 921.6	13,063	306
25 Administrative Expenses Transferred - Cr. (922)		
26 Outside Services Employed (923) 923.1 923.5 923.6	19,587	7,301
27 Property Insurance (924) 924. 924.6	4,612	8,543
28 Injuries and Damages (925) 925. 925.5	3,312	2,268
29 Employees Pensions and Benefits (926)	37,854	11,230
30 Franchise Requirements (927)	575	630
31 Regulatory Commission Expenses (928) 928.5 928.6	22,584	11,049
32 Duplicated Charges - Cr. (929)		
33 Institutional or Goodwill Advertising Expenses (930.1)		
34 Miscellaneous General Expenses (930.2) 921.5 930.5	1,814	943
35 Research and Development Expenses (930.3)		
36 Rents (931)	2,270	2,467
37 Maintenance:		
38 Maintenance of General Plant (932) transport 933.	11,327	4,235
39 Total Administrative and General Expenses	183,718	100,061
40		
41 Total Sewer Operation and Maintenance Expenses	307,849	200,084

DEPRECIATION RESERVE - SEWAGE UTILITY PLANT

Report below, the information called for concerning the Depreciation Reserve of the reporting utility at end of year and changes during the year, and explain in the space provided below, any important adjustments made during the year. Show separately interest credits under a sinking fund or similar method of depreciation reserve accounting.

Description or Classification of Property (a)	Annual Depreciation Rate (b)	Balance Beginning Of Year (c)	Addition to Reserve	
			Annual Depreciation Provision (d)	Other Credits (e)
Collection Plant				
1 Structures and Improvements (351)				
2 Collection Sewers (352)				
3 Collection Sewers - Force (352.1) 360.5	2.0	362	53	
4 Collection Sewers - Gravity (352.2) 361.5	2.0	21,431	2,950	
5 Special Collecting Structures (352.3)				
6 Services to Customers (353) 363.6	2.0	111	111	
7 Flow Measuring Devices (354) 364.5	3.3	1,698	246	
8 Flow Measuring Installation (355) 365.5	3.3	155	17	
9 Other Collection Plant Facilities (356)				
Pumping Plant				
10 Structures and Improvements (361)				
11 Receiving Wells (362) 370.5	5.0	3,829	479	
12 Electric Pumping Equipment (363) 371.5	6.7	1,155	720	
13 Diesel Pumping Equipment (364)				
14 Other Pumping Equipment (365) 370.0	6.7	172	20	
Treatment and Disposal Plant				
15 Structures and Improvements (371) 354.	3.0	146	17	
16 Treatment and Disposal Equipment (372) 380.5	4.5	233,562	32,999	
17 Plant Sewers (373)				
18 Outfall Sewer Lines (374)				
19 Other Treatment and Disposal Plant Equipment (375) 389	5.0	119	14	
General Plant				
20 Structures and Improvements (390)				
21 Office Furniture and Equipment (391)				
22 Transportation Equipment (392)	20.0	899	899	
23 Stores Equipment (393)				
24 Tools, Shop and Garage Equipment (394)				
25 Laboratory Equipment (395)	5.0	2	2	
26 Power Operated Equipment (396)	14.2	85	67	
27 Communication Equipment (397)				
28 Other Tangible Property (399)				
29 Totals				

- 30 1. Do not use composite rate when account rates have been prescribed by the Commission.
- 31 2. State if rates shown in Column (b) were authorized by the Commission Yes
- 32 3. If answer to 2. (above is Yes, state whether authorization was by Commission Order or letter: commission order
- 33 4. State the date when authorized rates were made effective: various dates
- 34 5. If subaccount rates are used, show computation below which was used to arrive at account rate shown in the table above:
- 35
- 36
- 37
- 38
- 39
- 40
- 41
- 42
- 43

DEPRECIATION RESERVE - SEWAGE UTILITY PLANT (cont.)							
	Retirements of Property			Other Changes (j)	Balance End of Year (k)	(l)	
	Book Cost of Property (f)	Cost of Removal (g)	Salvage Credit (h)				Net Retirement (i)
1						Total Depreciation Expense (Columns (d) and (e))	38,594
2						Less Amounts Charged Clearing Accounts	-0-
3					415	Plus Allocation of Depr. on Common Plant	-0-
4					24,381	Total Sewer Utility Depr Expense	38,594
5						Total Depreciation Reserve (Column (k))	302,320
6					222	Plus Allocation of Reserve on Common Plant	
7					1,944	Total Depreciation Reserve Sewer Utility	302,320
8					172	Explanation of Items in Column (l):	
9							
10							
11					4,308		
12					1,875		
13							
14					192		
15							
16					163		
17					266,561		
18							
19					133		
20							
21							
22					1,798		
23							
24							
25					4		
26					152		
27							
28							
29					302,320		
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							

SEWER UTILITY PLANT IN SERVICE

Report in Column (c) entries reclassifying property from one account to another. Corrections of entries of the immediately preceding year should be recorded in Column (c) or Column (d) accordingly, as they are corrections of additions or retirements. Please explain any items in Column (e) in space provided below schedule.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)
Intangible Plant					
1 Organization (301)					
2 Franchises and Concessions (302)					
3 Miscellaneous Intangible Plant (303)					
Collection Plant					
4 Land and Land Rights (350)					
5 Structures and Improvements (351)					
6 Collection Sewers (352)	XXX	XXX	XXX	XXX	XXX
7 Collection Sewers - Force (352.1)	360.5	7,190	19,051		26,241
8 Collection Sewers - Gravity (352.2)	361.5	147,517	-0-		147,517
9 Special Collection Structures (352.3)					
10 Services to Customers (353)	363.6	15,942	-0-		15,942
11 Flow Measuring Devices (354)	364.4	7,446	-0-		7,446
12 Flow Measuring Installation (355)	365.5	689	0		689
13 Other Collection Plant Facilities (356)					
Pumping Plant					
14 Land and Land Rights (360)					
15 Structures and Improvements (361)					
16 Receiving Wells (362)	370.5	9,572	-0-		9,572
17 Electric Pumping Equipment (363)	371.5	13,679	-0-		13,679
18 Diesel Pumping Equipment (364)					
19 Other Pumping Equipment (365)	370.0	389	-0-		389
Treatment and Disposal Plant					
20 Land and Land Rights (370)					
21 Oxidation Lagoon Land and Land Rights (370.1)		135,756	-0-		135,756
22 Other Land and Land Rights (370.2)					
23 Structures and Improvements (371)	354	840	-0-		840
24 Treatment and Disposal Equipment (372)	380.5	727,799	5,571		733,370
25 Plant Sewers (373)					
26 Outfall Sewer Lines (374)					
27 Other Treatment and Disposal Plant Equipment (375)	389.5	282	-0-		282
General Plant					
28 Land and Land Rights (389)					
29 Structures and Improvements (390)		19,957	23,255		43,212
30 Office Furniture and Equipment (391)					
31 Transportation Equipment (392)		3,172	-0-		3,172
32 Stores Equipment (393)					
33 Tools, Shop, and Garage Equipment (394)		4,660	160		4,820
34 Laboratory Equipment (395)		171	254		425
35 Power Operated Equipment (396)		690	-0-		690
36 Communication Equipment (397)					
37 Other Tangible Property (399)					
38 Total Sewer Plant in Service		1,095,751	48,291		1,144,042

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS

Report data requested for accounts as indicated. For Account 923, report total amount paid as well as amount applicable to sewer utility operation.

Description of Item (a)	Amount (b)
1 Acct. 923, Outside Services Employed - State total cost, nature of service, and name of each person who was paid 2 for services includible in this amount, \$5,000 or more,	
3 Brydon/Swearingen/England - Legal Services	17,956
4	
5	
6	
7	
8	
9	
10	
11 TOTAL	17,956
12 Acct. 924, Property Insurance - List hereunder major classes of expenses and also state extent to which utility is 13 self-insurer against insurable risks to its property:	
14 Premiums for insurance	4,612
15 Dividends received from insurance companies - credit <u>None</u>	
16 Amounts credited to Acct. 261, Property Insurance Reserve <u>None</u>	
17 Other Expenses (list major classes) <u>None</u>	
18	
19	
20	
21	
22	
23	
24 TOTAL	4,612
25 Acct. 925, Injuries and Damages - List hereunder major classes of expense, also state extent to which utility is 26 self-insurer against risks of injuries and damages to employees or others:	
27 Premiums for insurance	3,312
28 Dividends received from insurance companies - credit <u>None</u>	
29 Amounts credited to Acct. 262, Injuries & Damages Reserves <u>None</u>	
30 Expenses of investigating and adjusting claims <u>None</u>	
31 Cost of safety and accident-prevention activities <u>None</u>	
32 Other expenses (list major classes) <u>None</u>	
33	
34	
35	
36	
37	
38	
39	
40 TOTAL	3,312
41 Acct. 926, Employee Pensions and Benefits - Report total amount for utility hereunder and show credit for 42 amounts transferred to construction or other accounts, leaving the net balance in Acct. 926.	
43 Pension accruals or payments to pension funds <u>None</u>	
44 Pension payments under unfunded basis <u>None</u>	
45 Employees' benefits (life, health, accident and hospital insurance, etc.)	37,854
46 Expense of educational and recreational activities for employees <u>None</u>	
47 Other Expenses (list major item) <u>None</u>	
48	
49	
50	
51	
52	
53	
54	
55 TOTAL	37,854
56	

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS (Cont.)

Acct. 928. Regulatory Commission Expenses:

1. Give the particulars called for below concerning all expenses incurred during the year in connection with formal cases before regulatory commissions, or other regulatory bodies, or cases in which such a body was a party.
2. Include in description the case, the name of regulatory body and case or docket number.
3. Include as expenses charged off during the year (column g) the amount of any deferred regulatory commission expenses amortized for year.

Description of Case (a)	Expenses Incurred During Year			Transferred to Miscellaneous Deferred Debits (Acct. 186) (e)	Charged Off During Year	
	Assessed By Regulatory Commission (b)	Expenses of Utility (c)	Total (d)		Acct. No. (f)	Amount (g)
1 <u>PSC Annual Sewer Fees</u>						<u>22,484</u>
2						
3						
4						
5						
6						
7						
8						
9 <u>TOTAL</u>						<u>22,484</u>
10 Amortization of Deferred Regulatory Commission Expenses for previous year				<u>NA</u>		
11 Total charged off during year				<u>NA</u>		
12 Acct. 930.2, Miscellaneous General Expenses				<u>NA</u>		
13 Industry Association Dues				<u>NONE</u>		
14 Other experimental and general research expenses				<u>NONE</u>		
15 Expense of corporate organization & of servicing outstanding securities of utility				<u>NONE</u>		
16 National institutional advertising expenses				<u>NONE</u>		
17 Local institutional advertising expenses				<u>NONE</u>		
18 Directors' fees and expenses				<u>NONE</u>		
19 Other expenses (list major items)				<u>NONE</u>		
20						
21						
22						
23						
24						
25						
26						
27 <u>TOTAL</u>						
28 Acct. 922, Administrative Expenses Transferred - Credit. Explain basis of computation of credit.						
29						
30						
31						
32				<u>NONE</u>		
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47 <u>TOTAL</u>						

GENERAL INFORMATION
SEWAGE PLANT

1 Brief general description of sewage treatment: Extended Aeration
2
3

4 Method of treatment: Horseshoe Bend Racquet Club Plant is designed for 202,500 GPD aeration. Lodge Plant is
5 320,500 GPD activated sludge facility w/ flow equalization, aerobic digestion, sludge
6 thickening, followed by polishing lagoons. Shawnee Bend Temp. holding tank w/ lagoon
7

8 Brief general description of disposal system:
9 Horseshoe Bend has gravity collection w/ some pressure mains w/ processing at one of three WWTF w/
10 final discharge to Lake of the Ozarks. Shawnee Bend has pressurized collection system which
11 collects from individual pumping stations with discharge to a temporary holding tank
12 for contract hauling.
13

14 Method of disposal:
15 solids are pumped and hauled by a licensed contractor. Liquids are chlorinated and
16 discharged to the Lake of the Ozarks on Horseshoe Bend. On Shawnee Bend liquids are pumped
17 by licensed contract haulers.

18 Area served by sewage system: part of Horseshoe Bend & part of Shawnee Bend: Camden & Miller counties in Missouri

19 Date of construction of original plant Lodge Plant - 1972 Racquet Club Plant - 1985

20 Population for which plant designed Lodge Plant - 3,268 Racquet Club - 3,450

21 Plant capacity in gallons per day 619,000

22 Average daily discharge of sewage during year (M. gal.) _____

23 Maximum daily discharge of sewage during year (M. gal.) _____

24 Important extensions of system, giving location, new territory covered and dates of beginning operation:
25 _____
26 _____
27 _____
28 _____
29 _____
30 _____
31 _____
32 _____
33 _____

34 Other important changes, including new plant and equipment built or installed:
35 _____
36 _____
37 _____
38 _____
39 _____
40 _____
41 _____
42 _____
43 _____

44 Disinfection
45 Is effluent disinfected? Yes, from April 1 - November 1

46 Agent used (liquid, chlorine, etc.) Chlorine gas @ Lodge Plant; 3" tablets @ Racquet Club

47 How frequently is an analysis made of effluent? Every week @ Lodge; every other week @ Racquet Club

48 Give results of last analysis _____

49 What is efficiency of sewage plant? unknown
50 _____
51 _____
52 _____

SEWAGE INFORMATION
PUMPING EQUIPMENT, SERVICE CONNECTIONS, COLLECTING, INTERCEPTOR, FORCE MAINS AND MANHOLES

	Pumping Equipment	Unit		Unit	
		(a)	(b)	(c)	(d)
1 Location or Station	Lodge WWTP CCEI Stat				
2 Make or type and nameplate data of pump	FLYGT(2) Myers(2)				
3					
4 Year Installed	1981	1987			
5 Rate capacity (gpm)	123	75			
6 Size	2HP; 3Ph	5HP; 3Ph			
7 How driven?	Electric	Electric			
8 Give nameplate data of driver	CP308438	CWT5230			
9 What preventative maintenance is given pumping equipment?	Annual servicing by maintenance contractor				
10 Are manufacturer's instructions adhered to?					
11 What, if any, repairs were accomplished on pumping equipment during year?	The Service Connections				
12 Size (inches)	4 & 8 inch on Horseshoe Bend and 2 inch on Shawnee Bend				
13 Type (CI, VCP, etc.)	PVC				
14 Average Length	50 feet				
15 Number of active service connections					
16 Beginning of year	64				
17 Added during year	17				
18 Retired during year	0				
19 Close of year	81				
20 Give full particulars concerning inactive connections	NA - all connections are active				
21					
22 What repairs were accomplished during year?	None				
23					
	Collecting, Interceptor and Force Mains				LS RCWWTP
	CCEI	Collecting Mains	RC outfall	Interceptor Mains	Force Mains
24 Size (Inches)	8"	8"	10"	none	4"
25 Type of main (CI, VCP, etc.)	pvc	pvc	pvc		pvc
26 Length of pipe (nearest foot)	4,666	500	1,788		878
27 Beginning of year	4,666	500	1,788		878
28 Added during year	-0-	-0-	-0-		-0-
29 Retired during year	-0-	-0-	-0-		-0-
30 Close of year	4,666	500	1,788		878
31	Manholes				
32 Size	36"	5 x 2	36"		none
33 Type	stand	brick/RC	stand		
34 Number	39	-0-	11		
35 Beginning of year	39	-0-	11		
36 Added during year	-0-	-0-	-0-		
37 Retired during year	-0-	-0-	-0-		
38 Close of year	39	-0-	11		
39					
40					
41					

“W” Section

WATER OPERATING REVENUES

Lake Region Water & Sewer Co.

Report of

Particulars (a)	Avg. No. Customers (b)	This Year Gallons of Water Sold (c)	Amounts (d)	Avg. No. Customers (e)	Last Year Gallons of Water Sold (f)	Amounts (g)
Operating Revenues						
Sales of Water						
Unmetered sales to general customers (460)						
Unmetered sales to residential customers (460.1)						
Unmetered sales to commercial customers (460.2)						
Unmetered sales to industrial customers (460.3)						
Unmetered sales to public authorities (460.4)						
Total Account 460	55		20,218	23		8,179
Metered sales to general customers (461)						
Metered sales to residential customers (461.1)						
Metered sales to commercial customers (461.2)						
Metered sales to industrial customers (461.3)						
Metered sales to public authorities (461.4)						
Total Account 461	55		20,218	23		8,179
Private fire protection service (462)						
Public fire protection service (463)						
Other sales to public authorities (464)						
Sales to irrigation customers (465)						
Sales for resale (466)						
Interdepartmental sales (467)						
Total Sales of Water	55		20,218	23		8,179
Other Operating Revenues						
Forfeited discounts (470)						
Miscellaneous service revenues (471)						
Rents from water property (472)						
Interdepartmental rents (473)						
Other water revenues (474)						
Total Other Operating Revenues			-0-			-0-
Total Operating Revenues			20,218			8,179

WATER OPERATION AND MAINTENANCE EXPENSES		
Particulars (a)	This Year (b)	Last Year (c)
<u>Transmission and Distribution Expenses</u>		
1 Operation Supervision and Engineering (660)		
2 Storage Facilities Expenses (661)		
3 Transmission and Distribution Lines Expenses (662)		
4 Meter Expenses (663)		
5 Customer Installations Expenses (664)		
6 Miscellaneous Expenses (665)		
7 Rents (666)		
8 Maintenance Supervision and Engineering (670)		
9 Maintenance of Structures and Improvements (671)		
10 Maintenance of Distribution Reservoirs and Standpipes (672)		
11 Maintenance of Transmission and Distribution Mains (673) .. 651	21,151	24,188
12 Maintenance of Fire Mains (674)		
13 Maintenance of Services (675)		
14 Maintenance of Meters (676) .. 653	-0-	3,167
15 Maintenance of Hydrants (677)		
16 Maintenance of Miscellaneous Plant (678) .. 655	-0-	141
17 Total Transmission and Distribution Expenses	21,151	27,496
<u>Customer Accounts Expenses</u>		
18 Supervision (901)		
19 Meter Reading Expenses (902)		
20 Customer Records and Collection Expenses (903)		
21 Uncollectible Accounts (904)		
22 Miscellaneous Customer Accounts Expenses (905)		
23 Total Customer Accounts Expenses		
<u>Customer Service & Information Expense</u>		
24 Customer Service & Information Expense (907)		
<u>Sales Promotion Expense</u>		
25 Sales Promotion Expense (910)		
<u>Administrative and General Expenses</u>		
26 Administrative and General Salaries (920)	35,602	27,609
27 Office Supplies and Other Expenses (921)	4,354	2,354
28 Administrative Expenses Transferred - Credit (922)		
29 Outside Services Employed (923)	-0-	5,654
30 Property Insurance (924)		
31 Injuries and Damages (925)		
32 Employees Pension and Benefits (926)	-0-	5,615
33 Franchise Requirements (927)	-0-	22
34 Regulatory Commission Expenses (928)	25	25
35 Duplicate Charges - Credit (929)		
36 Institutional or Goodwill Advertising Expense (930.1)		
37 Miscellaneous General Expenses (930.2) .. trans. 930	0	268
38 Research and Development Expenses (930.3)		
39 Rents (931) .. 930.2	0	1,233
40 Maintenance of General Plant (932) .. trans. 933	3,776	1,831
41 Total Administrative and General Expenses	43,757	44,611
42 Total Water Operation and Maintenance Expenses	64,908	75,834

Report of **Lake Region Water & Sewer Co.** For Year Ended December 31, **1999**

WATER UTILITY PLANT IN SERVICE

Report of Capital (C) items installed/property from one project to another. Computation of value of the subsidiary preceding year should be reported as Change (C) or Change (A) accordingly, as they are transactions of addition or subtraction. Please explain any asset in Column (C) or (A) when necessary.

Account	Balance End of Year (A)	Additions During Year (B)	Dispositions During Year (C)	Adjustments Number of Depreciated (D)	Balance End of Year (E)
1 Depreciation (201)	10,862				10,862
2 Frontflow and Concrete (282)					
3 Miscellaneous Intangible Plant (283)	10,862				10,862
4 Total Intangible Plant	315				315
5 Land and Land Rights (310)	20,515				20,515
6 Structures and Improvements (311)					
7 Collecting and Impounding Structures (312)					
8 Lids, Covers and Other Station (313)	47,819				47,819
9 Vents and Scraps (314)					
10 Intake/Outlet Gates & Trusses (315)					
11 Supply Works (316)					
12 Other Water Service Plant (317)	68,649				68,649
13 Total Sources of Supply Plant					
14 Land and Land Rights (320)					
15 Structures and Improvements (321)					
16 Other Plant Equipment (322)					
17 Other Power Production Equipment (323)					
18 Steam Producing Equipment (324)	11,300				11,300
19 Electric Producing Equipment (325)					
20 Diesel Producing Equipment (326)					
21 Hydraulic Producing Equipment (327)					
22 Other Producing Equipment	11,300				11,300
23 Total Producing Plant					
24 Land and Land Rights (330)	12,799				12,799
25 Structures and Improvements (331)	9,560				10,790
26 Water Treatment Equipment (332)	22,359				23,589
27 Total Water Treatment Plant					
28 Transmission and Distribution Plant					
29 Land and Land Rights (340)					
30 Structures and Improvements (341)					
31 Distribution Equipment & Structures (342)	4,935				1,220
32 Transmission and Distribution Lines (343)					
33 Pole Masts (344)	1,613				1,613
34 Wires (345)	17,611				17,061
35 Water Regulation (347)					
36 Meters (348)					
37 Other Transmission & Distribution Plant (349)	23,559				20,694
38 Total Transmission & Distribution Plant					
39 <u>Current Plant</u>					
40 Land and Land Rights (350)					
41 Structures and Improvements (351)					
42 Office Equipment and Equipment (352)					
43 Transportation Equipment (353)					
44 System Equipment (354)	4,660				4,820
45 Tools, Shop and Camp Equipment (355)					
46 Laboratory Equipment (356)					
47 Power Operating Equipment (357)					
48 Construction Equipment (358)					
49 Manufacturing Equipment (359)	4,660				4,820
50 Other Useful Property (360)					
51 Total Current Plant	141,389				139,914

Report shown by plant accounts statement of plant and/or for each separate water system using separate rates.

52					
53					
54					
55					
56					
57					
58					
59					
60					

INTERDEPARTMENTAL SALES (ACCOUNT 4671)

	Name of Other Department (a)	Basis of Charge to Other Department (b)	Point of Delivery (c)	Gallons (000 Omitted) (d)	Revenue (e)	Revenue Per M. Gal. (Cents) (f)
1						
2						
3						
4	NONE					
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21	TOTAL					

RENTS FROM WATER PROPERTIES (ACCOUNT 472)

1. Report below rents received during the year for use by others of property devoted to water operations by the utility.
2. Minor rents may be entered at the total amount for each class of such rents.
3. If rents are includible which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account represents profit or return on property, depreciation, and taxes, give particulars and the basis of apportionment of such charges to this account.
3. Designate if lessee is an associated company by placing an "X" in Column (b).

	Name of Lessee (a)	Assoc. Co. (b)	Description of Property (c)	Amount of Revenue for Year (d)
22				
23				
24	NONE			
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				

DEPRECIATION RESERVE - WATER UTILITY PROPERTY

Report below the information called for concerning the Depreciation Reserve of the Reporting Utility at end of year and changes during the year, and explain in the space provided below any important adjustments made during the year. Show separately interest credits under a sinking fund or similar method of depreciation reserve accounting.

Description or Classification of Property (a)	Annual Depreciation Rate (b)	Balance Beginning of Year (c)	Addition to Reserve		Retirements of Property	
			Annual Depreciation Provision (d)	Other Credits (e)	Book Cost of Property (f)	Cost of Removal (g)
<u>Source of Supply Plant</u>						
1 Structures and Improvements (311)	2.5	1	1			
2 Collecting and Impounding Reservoirs (312)						
3 Lake, River and Other Intakes (313)						
4 Wells and Springs (314)						
5 Infiltration Galleries and Tunnels (315)						
6 Supply Mains (316)						
7 Other Water Source Plant (317)						
<u>Pumping Plant</u>						
8 Structures and Improvements (321)						
9 Boiler Plant Equipment (322)						
10 Other Power Production Equipment (323)						
11 Steam Pumping Equipment (324)						
12 Electric Pumping Equipment (325)						
13 Diesel Pumping Equipment (326)						
14 Hydraulic Pumping Equipment (327)						
15 Other Pumping Equipment (328)						
<u>Water Treatment Plant</u>						
16 Structures and Improvements (331)	2.5	1	1			
17 Water Treatment Equipment (332)	5.0	500	500			
<u>Transmission & Distribution Plant</u>						
18 Structures and Improvements (341)						
19 Distribution Reservoirs and Standpipes (342)						
20 Transmission and Distribution Mains (343)	2.0	29	29			
21 Fire Mains (344)						
22 Services (345)						
23 Meters (346)	2.0	13	13			
24 Hydrants (348)	2.0	165	165			
25 Other Transmission & Distribution Plant (349)						
<u>General Plant</u>						
26 Structures and Improvements (390)						
27 Office Furniture and Equipment (391)						
28 Transportation Equipment (392)						
29 Stores Equipment (393)						
30 Tools, Shop and Garage Equipment (394)	5.0	198	198			
31 Laboratory Equipment (395)						
32 Power Operated Equipment (396)						
33 Communication Equipment (397)						
34 Miscellaneous Equipment (398)						
35 Other Tangible Property (399)						
36 Totals		907	907			

- 37 1. Do not use composite rate when account rates have been prescribed by the Commission.
- 38 2. State if the rates shown in Column (b) were authorized by the Commission Yes.
- 39 3. If answer to (2) above is yes, state whether authorization was by Commission Order or letter commission order.
- 40 4. State the date when authorized rates were made effective 7/11/97.
- 41 5. If sub-account rates are used, show computation below which was used to arrive at account rate shown in table above:

Report of _____

SALES OF WATER - BY COMMUNITIES

1. Report below the information called for concerning sales of water by the respondent in each community (incorporated or unincorporated) served at any time during the year. For unmeasured sales report the best estimates available.
2. The information to be shown below should be on the same basis as provided in Water Operating Revenues.

Community (a)	Metered Sales to General Customers (Account 461)			Unmetered Sales to General Customers (Account 460)		
	Operating Revenues (b)	Gallons Sold (000 Omitted) (c)	Avg. Number of Customers (d)	Operating Revenues (e)	Gallons Sold (000 Omitted) (f)	Avg. Number of Customers (g)
1 Porto Cima/Grand Point	15,164	2,141	55			
2 Villages	5,054	1,858	20			
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

SALES FOR RESALE (ACCOUNT 466)

1. Report below the information specified concerning water sold during the year to other water utilities or to public authorities for distribution to ultimate consumers. For unmeasured sales report the best estimates available.
2. The quantities reported should be those shown by the bills rendered to the purchasers.

Name of Other Water Utility (a)	Assoc. Utilities (b)	Non-Associated Utilities (c)	Municipalities (d)	Sales Within State Boundaries (e)	Exports Across State Lines (f)
21					
22					
23					
24					
25	NONE				
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					

SALES OF WATER - BY COMMUNITIES

3. If the respondent has any sales classified as Sales to Irrigation Customers (Account 465), or Other Sales to Public Authorities (Account 464) include these in the total for each community and attach a schedule showing these sales in each community.

	Private Fire Protection (Account 462)			Public Fire Protection (Account 463)			Total		
	Operating Revenues (h)	Gallons Sold (000 Omitted) (i)	Avg. Number of Customers (j)	Operating Revenues (k)	Gallons Sold (000 Omitted) (l)	Avg. Number of Customers (m)	Operating Revenues (n)	M. Gallons Sold (o)	Avg. Number of Customers (p)
1							15,1642.	141	55
2							5,0541.	858	20
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									

SALES FOR RESALE (ACCOUNT 466)

3. Provision is made in this schedule for designating the sales according to certain statistical classifications by placing "X's" in the appropriate Columns (b) to (f). Each sales item will appear in more than one classification.

	Point of Delivery (g)	Pressure at Point of Delivery (h)	Gallons Sold (000 Omitted) (i)	Revenue (j)	Revenue Per M. Gallons (k)
21					
22					
23					
24					
25	NONE				
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					

WATER PURCHASED FOR RESALE (Account 602)

1. Report below the information called for concerning water purchased during the year.
2. The quantities reported should be those shown by the bills rendered by the vendor.
3. Provision is made in this schedule for designating water purchases according to certain statistical classifications by placing "X's" in the appropriate columns (b) to (f). Each purchase will appear in more than one classification.

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

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS

Report data requested, for accounts as indicated. For Account 923, report total amount paid as well as amount applicable to water plant operation.

	Description of Item (a)	Amount (b)
1	Acct. 923. Outside Services Employed - State total cost, nature of service, and	
2	name of each person who was paid for services includible in this account .	
3	\$5,000 or more:	
4		
5		
6		
7	NONE	
8		
9		
10		
11	Total	
12		
13	Acct. 924. Property Insurance - List hereunder major classes of expenses and also	
14	state extent to which utility is self-insured against insurable risks to its	
15	property:	
16	Premiums for insurance	
17	Dividends received from insurance companies - Credit	
18	Amounts credited to Acct. 261, Property Insurance Reserve	
19	Other Expenses (list major classes):	
20		
21		
22	NONE	
23		
24		
25		
26		
27		
28		
29		
30		
31	Total	
32		
33	Acct. 925. Injuries and Damages - List hereunder major classes of expense. Also	
34	state extent to which utility is self-insured against risks of injuries and	
35	damages to employees or others:	
36	Premiums for insurance	
37	Dividend received from insurance companies - Credit	
38	Amounts credited to Acct. 262, Injuries and Damages Reserves	
39	Expenses of investigating and adjusting claims	
40	Costs of safety and accident-prevention activities	
41	Other expenses (list major classes):	
42		
43		
44		
45	NONE	
46		
47		
48		
49		
50		
51	Total	

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS (cont.)

Description of Item (a)	Amount (b)
1 Acct. 926. Employee Pensions and Benefits - Report total amount for utility 2 hereunder and show credit for amounts transferred to construction or other 3 accounts, leaving the net balance in Acct. 926: 4 Pension accruals or payments to pension funds _____ 5 Pension payments under unfunded basis _____ NA 6 Employees' benefits (life, health, accident and hospital insurance, etc.) _____ 7 Expense of educational and recreational activities for employees _____ 8 Other Expenses (list major items): _____ 9 _____ 10 _____ 11 _____ 12 _____ 13 Total _____	

15 Acct. 928. Regulatory Commission Expenses:
 16 1. Give the particulars called for below concerning all expenses incurred
 17 during the year in connection with formal cases before regulatory
 18 commissions, or other regulatory bodies, or cases in which such a body was
 19 a party.
 20 2. Include in description, the case, the name of regulatory body and case
 21 or docket number.
 22 3. Include as expenses charged off during the year (Column (G), the
 23 amount of any deferred regulatory commission expenses amortized for
 24 year.

Description of Case (a)	Expenses Incurred During Year			Transferred to Misc. Deferred Debits (Acct. 186) (e)	Charged Off During Year	
	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total (d)		Acct. No. (f)	Amount (g)
29 DNR Fees						500
30 PSC Annual Fees						100
31						
32						
33						
34						
35						
36						
37						
38 Total						600

39 Amortization of Deferred Regulatory Commission Expenses for previous years
 40 Total Charged Off during year

42 Acct. 930.2 - Miscellaneous General Expenses:

43 Industry Association Dues _____	
44 Other Experimental and General Research Expenses _____	
45 Expense of corporate organization and of servicing outstanding securities of utility _____	
46 National institutional advertising expenses _____	
47 Local institutional advertising expenses _____	
48 Directors' fees and expenses _____	
49 Other expenses (list major items) _____	
50 _____	
51 NONE	
52 _____	
53 Total	

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

57 _____	
58 NONE	
59 Total	

Report of **Lake Region Water & Sewer Co.**

For Year Ended December 31, 1999

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RESERVOIRS, STANDPIPS, PRESSURE TANKS AND PURIFICATION SYSTEMS

Parameters (a)	Unit (b)	Unit (c)	Unit (d)	Unit (e)
1 Identification Number, Name or description of cist				
2 Pressure or relief				
3 Use (source of supply or class water)				
4 Kind (concrete or masonry)				
5 Covered or open				
6 Elevated above pumping station				
7 Distance from pumping station				
8 Total capacity in gallons				
9 Basic dimensions				
Standpipes or Elevated Tanks				
10 Identification Number or description of each				
11 Material (steel, wood, concrete, etc.)				
12 Height of water column				
13 Diameter of tank				
14 Height of tank				
15 Elevation of cist above pumping station				
16 Distance from pumping station				
17 Capacity of cist in gallons				
Pressure Tanks				
18 Identification number or description				
19 Material				
20 Length of tank				
21 Diameter of tank				
22 Capacity in gallons				
Purification Systems				
23 Describe pretreatment, if any				
24 Filtration of (sand - filter, softener, etc.)				
25 Activator, type				
26 Sedimentation				
27 Dimensions of each settling tank				
28 Kind of coagulant				
29 Pounds per million gallons				
30 Sand filtration - slow or rapid				
31 Number of beds				
32 Open or covered				
33 Surface area, sq. ft.				
34 Capacity of beds - gallons per day				
35 Mixing tank, type				
36 Dimensions				
37 Proportions, type				
38 Dimensions				
39 Sterilization - is water sterilized?				
40 Agent used (liquid, chlorine, etc.)				
41 Chlorinating equipment:				
42 Manufacturer				
43 Type				
44 Points of application				
45 Pounds per million gallons				
46 Pressure (lb./sq. in.)				
47 Type of each				
48 Capacity of each				
49 Methods of water treated				
50 Corrosion control, chemical agent				
51 Pounds per million gallons				
52 Type of fuel (oil or electricity)				
53 Total H.P. of all motors used in plant				
54 How frequently is an analysis of water made?				

NONE

Well "1"
Steel
27'
8'
10,000

NONE

Yes
Chlorine
One
None

11 grains per gallon
none
none
none
15 hp
monthly

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

A. SURFACE WATERS									
Description and Location of Source (Give Names) (a)		Identification Number (b)	Capacity (c)	Distance of Intake From Shore (d)	Depth of Intake Part Below Surface of Water (e)	Kind of Conduit (f)	Length and Size of Conduit (g)		
1	Impounding Reservoirs								
2									
3	NONE								
4									
5	Lakes								
6									
7	Streams								
8									
9	NONE								
10									
B. GROUND WATERS									
Description and Location of Source (a)	Identification Number (b)	Static Water Level Feet (c)	Draw Down Feet (d)	Pump Setting Feet (e)	Depth Feet (f)	Diameter Feet (g)	Yield in Gallons Per Minute (h)	Pumping Method (direct suction, air-lift, or deep-well pump) (i)	
11	Wells	Well 1	100	20	440	900	8" & 12"	135GPM	deep well pump
12									
13									
14									
15									
16									
17	Springs								
18									
19									
20	Infiltration Galleries or Collecting Wells								
21									
22									
C. PURCHASED WATERS									
Description and Location of Source (Give Names) (a)			Name of Vendor (b)			Capacity of Source Gallons per Minute (c)	Cost Per M Gallons (d)	Purchased During Year - Gallons (e)	
23									
24									
25	NONE								
26									
27									

W-14
Report of Lake Region Water & Sewer Co.
For Year Ended December 31, 1999

METERS							Number of Meters Owned By Customers In Use End of Year (g)
Use (a)	Size (b)	Number of Utility Owned Meters					
		First of Year (c)	Added During Year (d)	Removed or Disconnected During Year (e)	End of Year (f)		
1 In Residential Use		44	37	0	81	0	
2		1	0	0	1	0	
3							
4							
5							
6							
7							
8 Total in Residential Use		45	37	0	82	0	
9 In Commercial Use							
10							
11							
12							
13							
14							
15							
16 Total in Commercial Use							
17 In Industrial Use							
18							
19							
20							
21							
22 Total in Industrial Use							
23 In Public Use							
24							
25							
26							
27							
28 Total in Public Use							
29 Total in Use		45	37	0	82	0	
30 In Stock		0	42	0	5	0	
31 Total All Meters							

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

POWER, PUMPING AND PURCHASED WATER STATISTICS

Particulars (a)	Purchased Water (b)	Electric Power (c)	(d)	Total All Methods (e)
1 Gallons Station Pumping into Distribution Main:	NA	92400		92400
2 January	}	234200		234200
3 February		142000		142000
4 March		141100		141100
5 April		190600		190600
6 May		197300		197300
7 June		301700		301700
8 July		267700		267700
9 August		297900		297900
10 September		317000		317000
11 October		652100		652100
12 November		370800		370800
13 December		3204900		3204900
14 Total for Year				
15 Maximum gallons pumped by all methods in any one day	NA		Date	NA
16 Minimum gallons pumped by all methods in any one day	NA		Date	NA
17 Total gallons of water passed through customers' meters during year	NA			
18 Total gallons of first stage pumping (estimated if not metered)*	pumping is metered			
19 Type of power used for first stage pumping	Electric			
20 Utility supplying electricity for pumping	Amwren US			
21 Total amount paid for electric demand - kilowatts	NA NO Demand Charge			
22 Total amount paid for electric energy - kilowatt-hours	16600			
23 Total amount paid for electricity for pumping during year	16600			
24 Total amount of electricity used for pumping - kilowatt hours	216600			
25 Measured or estimated gallons of water used in backwashing during year	NA			
26 Measured or estimated gallons of water in blowing settling basin	NA			
27 Maximum number of fire streams in use at one time during year	NA			
28 Range of pressure on mains as measured at station: ordinary	6.5 PSI Average			
29 Average static head against which pumps work, in fact	100'			
30				
31				
32 If water is purchased for resale, indicate the following:				
33 Vendor	NA			
34 Point of delivery	NA			
35 If water is sold to other water utilities for redistribution, list names of such utilities below:				
36				
37	NA			
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49 *First stage pumping applies only when water is pumped twice before entering distribution system, and the term is defined as pumping				
50 from source of supply to section well or reservoir from which water is pumped into distribution mains.				

PUMPING STATION EQUIPMENT

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

Particulars (a)		(b)	(c)	(d)	(e)
Pumping Equipment					
1	Identification number or description of well or other source of supply in which pump is connected	DNR # 3031201			
2	Identification number, description, etc. of each pump	1			
3	Type (displacement, centrifugal, air lift, turbine)	submersible			
4	Purpose of pump (low lift, distribution, etc.)	distribution			
5	Manufacturer	unknown			
6	Rated capacity - gallons per minute	135			
7	Discharge head - in feet	unknown			
8	Revolutions or strokes per minute	unknown			
9	Number of stages	unknown			
10	Connection-belt, gear or direct	direct drive			
11	No. of hours operated during year				
Power Equipment					
12	Motive power for pump (steam, gas or oil engine, electric motor, or water turbine):	electric			
13	Type	submersible			
14	Manufacturer	unknown			
15	Rated Horsepower	15			
16	Boiler Data:	na			
17	Identification number or description	na			
18	Manufacturer	na			
19	Type (water tube, tub. vert., tub. horiz.)	na			
20	Rated horsepower	na			
21	Electric generators:	na			
22	Identification number or description	na			
23	Manufacturer	na			
24	Motive Power (steam, gas or oil, hydraulic)	na			
25	Connection-belt, gear or direct	na			
26	Rated capacity in kilo-watt-amperes	na			
27	Air Compressors: air.comp./storage.tk				
28	Identification number or description	1			
29	Manufacturer	unknown			
30	Bore or stroke	unknown			
31	Size or air discharge head	unknown			
32	Submergence of air lift head in feet, when not pumping	na			
33	Estimated average draw-down during operation	na			
34	Pounds pressure required to blow well	na			
35	Pounds pressure required after air lift begins operating	no air lift			

VERIFICATION

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

OATH

STATE OF Missouri }
COUNTY OF Camden } ss:

Eugene Fritz Ritter makes oath and says that
(Insert here the name of the affiant.)

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

of Lake Region Water & Sewer Company
(Insert here the exact legal title or name of the respondent.)

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

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

Eugene F. Ritter
(Signature of affiant.)

Subscribed and sworn to before me, a Notary in and for the
State and county above named, this 14 day of April, 19 2000

My commission expires 8/8, 19 2001

Mary I. Morgan
(Signature of officer authorized to administer oaths.)

NOTARY SEAL
Mary I. Morgan, Notary Public
Miller County, State of Missouri
My Commission Expires 8/8/2001

STATE OF MISSOURI

OFFICE OF THE PUBLIC SERVICE COMMISSION

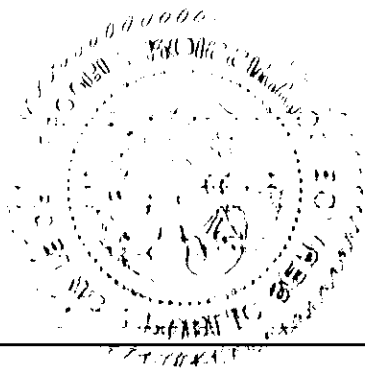
I have compared the preceding copy with the original on file in this office and I do hereby certify the same to be a true copy therefrom and the whole thereof.

WITNESS my hand and seal of the Public Service Commission, at Jefferson City, Missouri, this 29th day of March 2010.



A handwritten signature in black ink, appearing to read "S. C. Reed", is written over a horizontal line.

Steven C. Reed
Secretary



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