WASTEWATER
UTILITY ANNUAL REPORT
(Class "A" and "B" Companies)

OF

_____

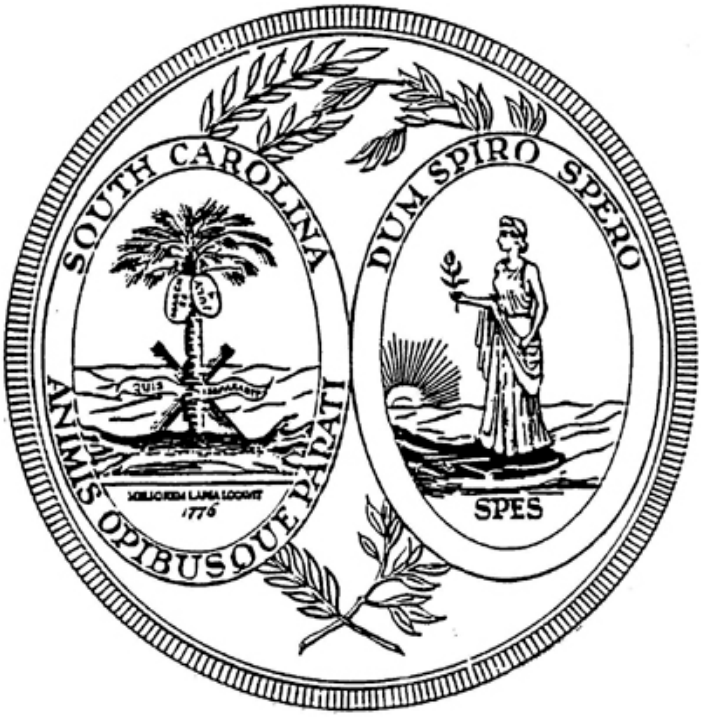
Exact Legal Name of Respondent

_____

PSC/ORS Number (leave blank)

FOR THE YEAR ENDED 2019

☐ Calendar Year Ending December 31, 2019
or
☐ Fiscal Year Ending _____



Form PSC/ORS (Rev. 2/2020)

(Company Name)

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(Company Name)

GENERAL INSTRUCTIONS

1. All water utilities are required by state law to complete and file this annual report. On or before April 1, 2020, one electronic copy of this report should be submitted to the S.C. Public Service Commission email address AnnualReports@psc.sc.gov. In addition, one electronic copy should be retained by the Company. Filing this electronic copy with the S.C. Public Service Commission will satisfy the utility's responsibility for submitting an annual report as required pursuant to Commission regulations.

2. Forms are available in PDF fillable format on the Office of Regulatory Staff website at www.ors.sc.gov.

3. Respond to each item using “0”, “none”, or “not applicable” as appropriate.

4. Requests for extensions must be in writing to the Office of Regulatory Staff. Extension requests postmarked after April 1, 2020 will be denied.

5. All accounting terms and phrases used in this report are to be interpreted in accordance with the effective applicable Uniform System of Accounts prescribed by this Commission, as set forth in S.C. Code Ann. Section 58-5-220 and Commission regulation 103-520.

6. Standard accounting procedures will apply in determining the nature of any entry (e.g. entries of a reverse character will be indicated by a parentheses around the number).

7. The report will be filed consisting of data relative to a calendar year basis or the company's fiscal year, but not both.

8. If this report is made for a period less than the calendar year or fiscal year, the period covered must be clearly stated on the front cover and elsewhere throughout the report where it is necessary to include the period covered. When operations cease during the year because of the disposition of property, the balance sheet and supporting schedules should consist of balances and items immediately prior to transfer (for accounting purposes).

9. All instructions should be followed and each question should be answered fully and accurately. Sufficient answers are those in which no question or schedule has been overlooked. The expression "none" or "not applicable" should be given as the answer to any particular inquiry or schedule where it truly and completely states the fact. Unless otherwise indicated, no information will be accepted which incorporates by reference information from another document or report. In any instance where information called for is not given, the reason for its omission should be stated fully.

10. Dates, when called for, should include the day, month and year. Customary abbreviations may be used in stating dates.

11. Whenever schedules call for comparison of figures of a previous year, the figures reported must be based upon those shown by the annual report of the previous year; otherwise, an appropriate explanation of why different figures were used should be given.

12. One copy of the respondent's latest corporate annual report, if issued, should be submitted with this report. If the respondent is a member of a group, both the parent and subsidiary's corporate annual report should be submitted.

(Company Name)

GENERAL INSTRUCTIONS
(Continued)

13. Throughout this report, money items will be rounded to the nearest dollar.

14. Failure to comply with the submission of the annual report may result in fines and/or loss of certification.

15. Separate notification is required for changes in company information -- i.e. name, address, telephone number, contact names, sale or purchase of Company, corporate structure.

16. Use this form for a wastewater utility ONLY! If your utility operates a water system in addition to a wastewater system, complete a separate annual report for the water system. DO NOT COMBINE BOTH WATER AND WASTEWATER INFORMATION ON THE SAME FORM!

17. Contact the Office of Regulatory Staff at (803) 737-0800 if you have questions about this form or the requirements for a water or wastewater utility.

(Company Name)

Schedule 100. IMPORTANT CHANGES DURING THE YEAR

Provide written responses for each of the items listed below. Make the written statements clear and brief. A response must be given for each item. However, if the word "none" is an accurate response, it may be used as such. Similarly, if information is given elsewhere in the report which would serve as a response to an item, reference that information in the space provided.

1. Have you had changes or additions to franchise rights? If so, describe (a) the actual payment given in exchange for the franchise rights, and (b) from whom acquired. If acquired without payment, state that fact.

2. Have any of the following occurred -- acquisition of other companies, or reorganization, merger or consolidation with other companies? If so, give names of companies involved, details concerning the transactions, and reference to Commission authorization, including docket numbers.

3. Have any of the following occurred -- purchase or sale of operating units, such as sources, treatment and storage facilities, transmission and distribution systems, or similar occurrences? If so, specify items, parties, effective dates and also reference the Commission authorization, including docket numbers.

4. Have any leaseholds been acquired, given, assigned, or surrendered? If so, give the effective dates, lengths of terms, names of parties, rents, Commission authorization, (docket numbers), if any, and other conditions.

5. Have there been any extensions of service territories? If so, include the Commission authorization (docket numbers), that give the location of the new service territory covered by distribution system and the dates of beginning operations. Give the number of customers by class; for each class, give the number of customers estimated with regard to annual revenues for the new territories.

6. What is the estimated increase or decrease in annual revenues due to rate changes, (cite docket numbers), and the approximate extent to which the increase or decrease is reflected in revenues for the reporting year?

7. Have there been any wage scale changes? If so, show the dates of changes, the effect on operating expenses for the year, and estimated annual effect of the wage scale changes on operating expenses.

8. Have there been any obligations incurred or assumed by you, the 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? If so, give the Commission authorization, (docket number), if any.

9. Have there been any changes in articles of incorporation or amendments to charters? If so, explain the nature and purpose of these changes or amendments. Note any filing with the Commission.

10. Other important changes not provided for elsewhere.

Schedule 110. DEFINITIONS

"Accounts" means the accounts prescribed in the NARUC Uniform System of Accounts.

"Amortization" means the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, which may be over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

"Associated Companies" means companies or persons that, directly or indirectly, through one or more intermediaries, control, or are controlled by, or are under common control with, the accounting company.

"Book Cost" means the amount at which property is recorded in the applicable account without deduction of related provisions for accrued depreciation, amortization, or for other purposes.

"Class A" for wastewater utilities means a utility having annual wastewater operating revenues of $1,000,000 or more.

"Class B" for wastewater utilities means a utility having annual wastewater operating revenues of $200,000 or more but less than $1,000,000.

"Class C" for wastewater utilities means a utility having annual wastewater operating revenues of less than $200,000.

"Control" (including the terms; "controlling," "controlled by," and "under common control with") means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers, or stockholders, voting trusts, holding trusts, affiliated companies, contract or any other direct or indirect means.

"Cost" means the amount of money actually paid for property or service. When the consideration given is other than cash, the value of such consideration shall be determined on a cash basis.

"Cost of Removal" means the cost of demolishing, dismantling, tearing down or otherwise removing utility plant, including the cost of transportation and handling incidental thereto.

"Debt Expense" means all expenses in connection with the issuance and initial sale of evidences of debt, such as fees for drafting mortgages and trust deeds; fees and taxes for issuing or recording evidences of debt; cost of engraving and printing bonds and certificates of indebtedness; fees paid trustees; specific costs of obtaining governmental authority; fees for legal services; fees and commissions paid underwriters, brokers, and salesmen or marketing such evidences of debt; fees and expenses of listing on exchanges; and other like costs.

Schedule 110. DEFINITIONS
(Continued)

"Depreciation", as applied to depreciable utility plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of the utility plant in the course of providing service. This includes causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of regulatory bodies.

"Discount", as applied to the securities or assumed by the utility, means the excess of the par (stated value of no-par stocks) or face value of the securities plus interest or dividends accrued at the date of the sale over the cash value of the consideration received from their sale.

"Distribution Mains" means any pipes whose primary purpose is to distribute treated water throughout a community, and whose components include arterial or primary feeders, secondary feeders, and the distribution grid works.

"Investment Advances" means advances, represented by notes or by book accounts only, with respect to which it is mutually agreed or intended between the creditor and debtor that they shall be settled by the issuance of securities or shall not be subject to current settlement.

"Minor Items of Property" means the associated parts or items of which retirement units are composed.

"Multiple Family Dwelling" means a residential structure or group of structures which is capable of separately housing more than one family unit.

"Net Salvage Value" means the salvage value of property retired less the cost of removal.

"Nominally Issued", as applied to securities issued or assumed by the utility, means those which have been signed, certified, or otherwise executed, and placed with the proper officer for sale and delivery, or pledged, or otherwise placed in some special fund of the utility, but which have not been sold, or issued directly to trustees of sinking funds in accordance with contractual requirements.

"Premium", as applied to the securities issued or assumed by the utility, means the excess of the cash value of the consideration received from their sale over the sum of their par (stated value of no-par stock) or face value and interest or dividends accrued at the date of sale.

"Original Cost", as applied to utility plant, means the cost of such property to the person first devoting it to public service.

"Property Retired", as applied to utility plant, means property which has been removed, sold, abandoned, destroyed, or which for any cause has been permanently withdrawn from service.

"Reclaimed Water" means water that has received at least secondary treatment and basic disinfection and is reused after flowing out of a wastewater treatment plant.

Schedule 110. DEFINITIONS
(Continued)

"Replacing or Replacement", when not otherwise indicated in the context, means the construction or installation of utility plant in place of property retired, together with the removal of the property retired.

"Retained Earnings" means the accumulated net income of the utility less distributions to stockholders and transfers to other capital accounts, and other adjustments.

"Reuse" means the deliberate application of reclaimed water, in compliance with Federal and State environmental rules and regulations, for a beneficial purpose.

"Salvage Value" means the amount received for property retired, less any expenses incurred in connection with the sale or in preparing the property for sale, or, if retained, the amount at which the material recoverable is chargeable to materials and supplies, or other appropriate account.

"Straight-Line Remaining Life Method", as applied to depreciation accounting, means the plan under which the service value of property is charged to operating expenses (and to clearing accounts if used), and (accounts if used), and credited to the accumulated depreciation account through equal annual changes during its service life. "Remaining Life" implies that estimates of the future life and salvage shall be reexamined periodically and that depreciation rates will be corrected to reflect any changes in these estimates.

"Supply Main" means any main, pipe, or aqueduct or canal whose primary purpose is to convey raw untreated water from one unit to another unit in the source of supply and pumping plant, and to the water treatment equipment.

"Transmission Main" means any pipes whose primary purpose is to convey treated water from the water treatment equipment or pumping station to the distribution system serving a community and generally provides no service connections with customers.

"Utility", as used herein and when not otherwise indicated in the context, means any public utility to which the Uniform System of Accounts is applicable.

(Company Name)

Schedule 120. EXECUTIVE SUMMARY

1. IDENTIFICATION (legal title)

PSC/ORS No. _____ (leave blank)

Check Business Structure & Indicate Date Established

☐ Sole Proprietorship _____ ☐ Partnership _____ ☐ Corporation _____

Name of Company: _____

Doing Business As: _____

Street Address: _____

City: _____ State: _____ Zip Code: _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Telephone No. (Include Area Code): ( )

(a) State whether any change was made in the name of the respondent during the year. If so, state the changes and the dates when they were made.

(b) State whether the respondent is a firm or partnership. If a partnership, give the names of the partners and the proportion of their respective interests.

(c) State the kinds of business, other than Wastewater Utility, in which the respondent was engaged at any time during the year. If none, state that fact.

(d) Give the names and office addresses of the Board of Directors, if any, of the respondent at the close of the year, as well as the dates of expiration of their respective terms. If any person abandoned, resigned from, or was removed from a directorship during the year, give full details in a footnote. If the organization was a partnership, give the names of the partners and designate them as such.

Name of Director	Office Address	Term Begins	Term Ends

(Company Name)

Schedule 120. EXECUTIVE SUMMARY (Continued)

(e) Give the titles of all officers of the respondent at the close of the year, the names of persons holding the offices at year end, and the date when each originally assumed the duties of the office. If any person abandoned, resigned from, or was ousted from any office during the year, give full details in a footnote.

Title of Officer	Name of Person Holding Office	Office Address	Date of Entry
President			
Vice-President			
Secretary			
Treasurer			
Gen. Manager or Supt.			

(f) Give the date of incorporation of respondent and the name of the state or territory under whose laws the incorporation was organized.

_____

_____

2. CONTACT (for purpose of this report)

Contact Name: _____

Title: _____ Telephone: ( )

Email Address: _____ Fax No.: ( )

3. MAILING ADDRESS (if different from above)

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

CERTIFICATION

I hereby certify that the enclosed Annual Report was prepared by me or under my supervision, that I have examined it, and that the items herein reported on the basis of my knowledge are correctly shown.

Name: _____ Title: _____

Signature: _____ Date: _____

(Company Name)

Schedule 130. TECHNICAL SUMMARY

GENERAL INFORMATION

Submit a copy of the Company's latest DHEC quality of service letter/report with this annual report.

PHYSICAL DESCRIPTION:

Detailed general description of wastewater system: _____

Oxidation Pond(s)? _____

If so, provide information concerning size, construction type, and year of construction of each pond. _____

Aeration Pond(s)? _____

If so, provide information concerning size, construction type, and year of construction. _____

Polishing Pond(s)? _____

If so, provide information concerning size, construction type, and year of construction. _____

Detailed general description of disposal system/method: _____

Date of construction of original plant: _____

Population for which plant was designed: _____

Plant capacity in gallons per day: _____

Average daily discharge of sewage during year (Mgal): _____

Maximum discharge of sewage during year (Mgal): _____

(Company Name)

Schedule 130. TECHNICAL SUMMARY (Continued)

SERVICES AND LINE TYPE

Size and Description	Owned by Utility			
	Beginning of year	Added	Retired or Abandoned	End of Year
Services in use				
Iron pipe				
PVC pipe				
Clay pipe				
Other pipe				
Total services in use				
Services not in use				
Iron pipe				
PVC pipe				
Clay pipe				
Other pipe				
Total services not in use				
Total Services				

TREATMENT:

Is wastewater treated? _____

If so, how? _____

Is wastewater effluent disinfected? _____

If so, provide information about the type of agent used (liquid chlorine, etc.): _____

How frequently is an analysis made of effluent? _____

Give results of last analysis: _____

What is the efficiency of sewerage plant? _____

(Company Name)

Schedule 130. TECHNICAL SUMMARY
(Continued)

SERVICE AREA AND CUSTOMER DATA:

Area and/or subdivisions served by wastewater system: _____

_____

_____

Total number of residential customers at the end of the fiscal or calendar year: _____
Total number of commercial customers at the end of the fiscal or calendar year: _____
Total number of industrial customers at the end of the fiscal or calendar year: _____
Total number of customers at the end of the fiscal or calendar year: _____

Extensions of system, giving location, new territory covered and dates of beginning operations since last annual report submitted:

_____

_____

Other important changes, including new plant and equipment built or installed:

_____

_____

(Company Name)

Schedule 200. BALANCE SHEET
ASSETS AND OTHER DEBITS

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	**UTILITY PLANT**	
2	101 Utility Plant-in-Service **(Schedule 201)**	
3	102 Utility Plant Leased to Others	
4	103 Property Held for Future Use	
5	104 Utility Plant Purchased or Sold	
6	105 Construction Work in Progress	
7	106 Completed Construction not Classified	
8	**Total Utility Plant**	
9	**ACCUMULATED DEPRECIATION**	
10	108.1 Utility Plant-in-Service **(Schedule 202)**	
11	108.2 Utility Plant Leased to Others	
12	108.3 Property Held for Future Use	
13	**Total Accumulated Depreciation**	
14	**ACCUMULATED AMORTIZATION**	
15	110.1 Utility Plant in Service	
16	110.2 Utility Plant Leased to Others	
17	**Total Accumulated Amortization**	
18	**UTILITY PLANT ADJUSTMENTS**	
19	114 Utility Plant Acquisition **(Schedule 203)**	
20	115 Accumulated Amortization of Utility Plant Acquisition **(Schedule 203)**	
21	116 Other Utility Plant	
22	**Total Utility Plant Adjustments**	
23	**TOTAL NET UTILITY PLANT**	

24	**OTHER PROPERTY AND INVESTMENTS**	
25	**OTHER PROPERTY**	
26	121 Non-Utility Property	
27	122 Accumulated Depreciation and Amortization of Non-Utility Property	
28	**Total Other Property**	
29	**INVESTMENTS**	
30	123 Investments in Associated Companies	
31	124 Utility Investments	
32	125 Other Investments	
33	126 Sinking Funds	
34	127 Other Special Funds	
35	**Total Investments**	
36	**TOTAL OTHER PROPERTY AND INVESTMENTS**	

(Company Name)

Schedule 200. BALANCE SHEET (Continued)
ASSETS AND OTHER DEBITS

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	**CURRENT AND ACCRUED ASSETS**	
2	131.1 Cash on Hand	
3	131.2 Cash in Bank	
4	132 Special Deposits (Interest and/or Dividends)	
5	133 Other Special Deposits	
6	134 Working Funds	
7	135 Temporary Cash Investments	
8	141 Customer Accounts Receivable	
9	142 Other Accounts Receivable	
10	143 Accumulated Provision for Uncollectible Accounts-Credit	
11	144 Notes Receivable	
12	145 Accounts Receivable from Associated Companies	
13	146 Notes Receivable from Associated Companies	
14	151 Plant Material and Supplies	
15	152 Merchandise	
16	153 Other Material and Supplies	
17	161 Stores Expense	
18	162 Prepayments	
19	171 Accrued Interest and Dividends Receivable	
20	172 Rents Receivable	
21	173 Accrued Utility Revenues	
22	174 Miscellaneous Current and Accrued Assets	
23	**TOTAL CURRENT AND ACCRUED ASSETS**	
24	**DEFERRED DEBITS**	
25	181 Unamortized Debt Discount and Expense	
26	182 Extraordinary Property Losses	
27	183 Preliminary Survey and Investigation Charges	
28	184 Clearing Accounts	
29	185 Temporary Facilities	
30	186.1 Deferred Rate Case Expense	
31	186.2 Other Deferred Debits	
32	186.3 Regulatory Assets	
33	187 Research and Development Expenditures	
34	190.1 Accumulated Deferred Federal Income Taxes	
35	190.2 Accumulated Deferred State Income Taxes	
36	190.3 Accumulated Deferred Local Income Taxes	
37	**TOTAL DEFERRED DEBITS**	
38	**TOTAL ASSETS AND OTHER DEBITS**	

(Company Name)

Schedule 200. BALANCE SHEET (Continued)
EQUITY CAPITAL AND LIABILITIES

Line No.	Account Number and Title (a)		Current Year-End Balance (b)
1		**EQUITY CAPITAL**	
2	201	Common Stock Issued	
3	202	Common Stock Subscribed	
4	203	Common Stock Liability for Conversion	
5	204	Preferred Stock Issued	
6	205	Preferred Stock Subscribed	
7	206	Preferred Stock Liability for Conversion	
8	207	Premium on Capital Stock	
9	209	Reduction in Par or Stated Value of Capital Stock	
10	210	Gain on Resale or Cancellation of Reacquired Capital Stock	
11	211	Other Paid-In Capital	
12	212	Discount on Capital Stock	
13	213	Capital Stock Expense	
14	214	Appropriated Retained Earnings **(Schedule 204)**	
15	215	Unappropriated Retained Earnings **(Schedule 204)**	
16	216	Reacquired Capital Stock	
17	218	Proprietary Capital (for proprietorships & partnerships only)	
18		**TOTAL EQUITY CAPITAL**	
19		**LONG-TERM DEBT**	
20	221	Bonds **(Schedule 205)**	
21	222	Reacquired Bonds **(Schedule 205)**	
22	223	Advances from Associated Companies	
23	224	Other Long-Term Debt **(Schedule 205)**	
24		**TOTAL LONG-TERM DEBT**	
25		**CURRENT AND ACCRUED LIABILITIES**	
26	231	Accounts Payable	
27	232	Notes Payable	
28	233	Accounts Payable to Associated Companies	
29	234	Notes Payable to Associated Companies	
30	235	Customer Deposits-Billing	
31	236.11	Accrued Taxes, Utility Operating Income, Taxes Other Than Income	
32	236.12	Accrued Taxes, Utility Operating Income, Income Taxes	
33	236.2	Accrued Taxes, Other Income and Deductions	
34	237.1	Accrued Interest on Long-Term Debt	
35	237.2	Accrued Interest on Other Liabilities	
36	238	Accrued Dividends	
37	239	Matured Long-Term Debt	
38	240	Matured Interest	
39	241	Miscellaneous Current and Accrued Liabilities	
40		**TOTAL CURRENT AND ACCRUED LIABILITIES**	

(Company Name)

Schedule 200. BALANCE SHEET (Continued)
EQUITY CAPITAL AND LIABILITIES

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	**DEFERRED CREDITS**	
2	251 Unamortized Premium on Debt	
3	252 Advances for Construction	
4	253.1 Other Deferred Credits, Regulatory Liabilities	
5	253.2 Other Deferred Credits, Other Deferred Liabilities	
6	255.1 Accumulated Deferred Investment Tax Credits, Utility Operations	
7	255.2 Accumulated Deferred Investment Tax Credits, Non-Utility Operations	
8	**TOTAL DEFERRED CREDITS**	
9	**OPERATING RESERVES**	
10	261 Property Insurance Reserve	
11	262 Injuries and Damages Reserve	
12	263 Pensions and Benefits Reserve	
13	265 Miscellaneous Operating Reserve	
14	**TOTAL OPERATING RESERVES**	
15	**CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)**	
16	271 Contributions in Aid of Construction **(Schedule 206)**	
17	272 Accumulated Amortization of CIAC **(Schedule 207)**	
18	**TOTAL NET CIAC**	
19	**ACCUMULATED DEFERRED INCOME TAXES**	
20	281 Accelerated Amortization	
21	282 Liberalized Depreciation	
22	283 Other	
23	**TOTAL ACCUMULATED DEFERRED INCOME TAXES**	
24	**TOTAL EQUITY CAPITAL AND LIABILITIES**	

(Company Name)

Schedule 201. UTILITY PLANT-IN-SERVICE
Account No. 101

All amounts included in accounts for utility plant acquired as an operating unit or system shall be stated at a cost incurred by the person who first devoted the property to utility service.

Line No.	Account Number and Title (a)	Previous Year-End Balance (b)	Additions (c)	Retirements (d)	Adjustments +/- (e)	Current Year-End Balance (f)
1	**.1 INTANGIBLE PLANT**					
2	351.1 Organization					
3	352.1 Franchises					
4	389.1 Other Plant and Miscellaneous Equipment					
5	**Total Intangible Plant**					
6	**.2 COLLECTION PLANT**					
7	353.2 Land and Land Rights					
8	354.2 Structures and Improvements					
9	355.2 Power Generation Equipment					
10	360.2 Collection Sewers - Force					
11	361.2 Collection Sewers - Gravity					
12	362.2 Special Collecting Structures					
13	363.2 Services to Customers					
14	364.2 Flow Measuring Devices					
15	365.2 Flow Measuring Installations					
16	389.2 Other Plant and Miscellaneous Equipment					
17	**Total Collection Plant**					
18	**.3 SYSTEM PUMPING PLANT**					
19	353.3 Land and Land Rights					
20	354.3 Structures and Improvements					
21	355.3 Power Generation Equipment					
22	370.3 Receiving Wells					
23	371.3 Pumping Equipment					
24	389.3 Other Plant and Miscellaneous Equipment					
25	**Total System Pumping Plant**					
26	**.4 TREATMENT AND DISPOSAL PLANT**					
27	353.4 Land and Land Rights					
28	354.4 Structures and Improvements					
29	355.4 Power Generation Equipment					
30	380.4 Treatment and Disposal Equipment					
31	381.4 Plant Sewers					
32	382.4 Outfall Sewer Lines					
33	389.4 Other Plant and Miscellaneous Equipment					
34	**Total Treatment and Disposal Plant**					
35	**.5 RECLAIMED WATER TREATMENT PLANT**					
36	353.5 Land and Land Rights					
37	354.5 Structures and Improvements					
38	355.5 Power Generation Equipment					
39	371.5 Pumping Equipment					
40	374.5 Reuse Distribution Reservoirs					
41	380.5 Treatment and Disposal Equipment					
42	381.5 Plant Sewers					
43	389.5 Other Plant and Miscellaneous Equipment					
44	**Total Reclaimed Water Treatment Plant**					

(Company Name)

Schedule 201. UTILITY PLANT-IN-SERVICE (Continued)
Account No. 101

All amounts included in accounts for utility plant acquired as an operating unit or system shall be stated at a cost incurred by the person who first devoted the property to utility service.

Line No.	Account Number and Title (a)	Previous Year-End Balance (b)	Additions (c)	Retirements (d)	Adjustments +/- (e)	Current Year-End Balance (f)
1	**.6 RECLAIMED WATER DISTRIBUTION PLANT**					
2	352.6 Franchises					
3	353.6 Land and Land Rights					
4	354.6 Structures and Improvements					
5	355.6 Power Generation Equipment					
6	366.6 Reuse Services					
7	367.6 Reuse Meter and Meter Installations					
8	371.6 Pumping Equipment					
9	375.6 Reuse Transmission and Distribution System					
10	389.6 Other Plant and Miscellaneous Equipment					
11	**Total Reclaimed Water Distribution Plant**					
12	**.7 GENERAL PLANT**					
13	353.7 Land and Land Rights					
14	354.7 Structures and Improvements					
15	390.7 Office Furniture and Equipment					
16	391.7 Transportation Equipment					
17	392.7 Stores Equipment					
18	393.7 Tools, Shop and Garage Equipment					
19	394.7 Laboratory Equipment					
20	395.7 Power Operated Equipment					
21	396.7 Communication Equipment					
22	397.7 Miscellaneous Equipment					
23	398.7 Other Tangible Plant					
24	**Total General Plant**					
25	**101 TOTAL UTILITY PLANT-IN-SERVICE**					

(Company Name)

Schedule 202. ACCUMULATED DEPRECIATION OF UTILITY PLANT-IN-SERVICE
Account No. 108.1

Report below an analysis of the changes in accumulated depreciation during the year for each plant category.

Line No.	Account Number & Depreciable Property Item (a)	Previous Year-End Balance (b)	Credits		Debits		Current Year-End Balance (g)
			Depreciation Expense (c)	Salvage and Other Credits (d)	Plant Retired (e)	Cost of Removal and Other Debits (f)	
1	354 Structure and Improvements						
2	355 Power Generation Equipment						
3	360 Collection Sewers - Force						
4	361 Collection Sewers - Gravity						
5	362 Special Collecting Structures						
6	363 Services to Customers						
7	364 Flow Measuring Devices						
8	365 Flow Measuring Installations						
9	366 Reuse Services						
10	367 Reuse Meters and Meter Installations						
11	370 Receiving Wells						
12	371 Pumping Equipment						
13	374 Reuse Distribution Reservoirs						
14	375 Reuse Transmission and Distribution System						
15	380 Treatment and Disposal Equipment						
16	381 Plant Sewers						
17	382 Outfall Sewer Lines						
18	389 Other Plant and Misc. Equipment						
19	390 Office Furniture and Equipment						
20	391 Transportation Equipment						
21	392 Stores Equipment						
22	393 Tools, Shop, and Garage Equipment						
23	394 Laboratory Equipment						
24	395 Power Operated Equipment						
25	396 Communication Equipment						
26	397 Miscellaneous Equipment						
27	398 Other Tangible Plant						
28	**TOTAL ACCUMULATED DEPRECIATION OF UTILITY PLANT-IN-SERVICE**						

(Company Name)

Schedule 203. UTILITY PLANT ACQUISITION ADJUSTMENT
Account Nos. 114 and 115

Line No.	Description (a)	Amount (b)
1	Net Plant Book Value	
2	Less: Net Contributions	
3	Total Net Utility Plant Acquired	
4	Less: Purchase Price	
5	**Total Utility Plant Acquisition Adjustment (Account No. 114)**	
6	Less: **Accumulated Amortization of Utility Plant Acquisition (Account No. 115)**	
7	TOTAL NET UTILITY PLANT ACQUISITION ADJUSTMENT	

Schedule 204. STATEMENT OF RETAINED EARNINGS
Account Nos. 214 and 215

Line No.	Account Number and Title (a)		Amount (b)
8		**APPROPRIATED RETAINED EARNINGS**	
9		Beginning of Year Balance	
10	436	Appropriations of Retained Earnings	
11	437	Dividends Declared - Preferred Stock	
12	438	Dividends Declared - Common Stock	
13	**214**	**TOTAL APPROPRIATED RETAINED EARNINGS**	
14		**UNAPPROPRIATED RETAINED EARNINGS**	
15		Beginning of Year Balance	
16	435	Balance Transferred from Income **(Schedule 300)**	
17	439	Adjustments to Retained Earnings	
18	**215**	**TOTAL UNAPPROPRIATED RETAINED EARNINGS**	
19		TOTAL RETAINED EARNINGS	

Notes:

(Company Name)

Schedule 205. LONG-TERM DEBT - Account Nos. 221, 222, and 224
(Excluding Advances from Associated Companies)

Give below the particulars indicated of the long-term debt at end of year represented by unmatured obligations issued or assumed by the Company and group entries according to accounts and show the total for each account.

Line No.	Class and Series of Obligations (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding Per Balance Sheet (e)	Interest For Year	
						% Rate (f)	Amount (g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26	**TOTAL LONG-TERM DEBT**						

(Company Name)

Schedule 206. CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)
Account No. 271

Line No.	Description (a)	Amount (b)
1	Beginning of Year Balance	
2	Credits Added During the Year:	
3	Contributions Received from Capacity, Main Extensions, and Customer Connection Charges	
4	Contributions Received from Developer or Contract Agreements in cash or property	
5	Total Credits	
6	Less: Debits Charged During the Year	
7	**TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION**	

Schedule 207. ACCUMULATED AMORTIZATION OF CIAC
Account No. 272

Line No.	Description (a)	Amount (b)
8	Beginning of Year Balance	
9	Debits Charged During the Year: Accruals Charged to Account 272	
10	Other Debits Charged During the Year (specify):	
11		
12		
13		
14	Total Debits	
15	Credits Added During the Year (specify):	
16		
17		
18		
19	Total Credits	
20	**TOTAL ACCUMULATED AMORTIZATION OF CIAC**	

21	**TOTAL NET CONTRIBUTIONS IN AID OF CONSTRUCTION**	

(Company Name)

Schedule 300. INCOME STATEMENT
REVENUES AND EXPENSES

Line No.	Account Number and Title (a)		Current Year-End Balance (b)
1		**UTILITY OPERATING INCOME**	
2	400	Total Utility Operating Revenues **(Schedule 301)**	
3		**UTILITY OPERATING EXPENSES**	
4	401	Operating Expenses **(Schedule 302)**	
5	403	Depreciation Expenses **(Schedule 303)**	
6	406	Amortization of Utility Plant Acquisition Adjustments	
7	407.1	Amortization of Limited Term Plant	
8	407.2	Amortization of Property Losses	
9	407.3	Amortization of Other Utility Plant	
10	407.4	Amortization of Regulatory Assets	
11	407.5	Amortization of Regulatory Liabilities	
12	408.10	Utility Regulatory Assessment Fees	
13	408.11	Property Taxes	
14	408.12	Payroll Taxes	
15	408.13	Other Taxes and Licenses	
16	409.10	Federal Income Taxes, Utility Operating Income	
17	409.11	State Income Taxes, Utility Operating Income	
18	409.12	Local Income Taxes, Utility Operating Income	
19	410.10	Deferred Federal Income Taxes	
20	410.11	Deferred State Income Taxes	
21	410.12	Deferred Local Income Taxes	
22	411.10	Provision for Deferred Income Taxes - Credit, Utility Operating Income	
23	412.10	Investment Tax Credits Deferred to Future Periods, Utility Operations	
24	412.11	Investment Tax Credits, Restored to Operating Income, Utility Operations	
25		**Total Utility Operating Expenses**	
26		**TOTAL NET UTILITY OPERATING INCOME (LOSS)**	
27		**OTHER OPERATING INCOME (LOSS)**	
28	413	Income from Utility Plant Leased to Others	
29	414	Gains (Losses) from Disposition of Utility Property	
30		**Total Other Operating Income (Loss)**	
31		**OTHER INCOME AND DEDUCTIONS**	
32	415	Revenues from Merchandising, Jobbing and Contract Work	
33	416	Costs and Expenses of Merchandising, Jobbing and Contract Work	
34	419	Interest and Dividend Income	
35	420	Allowance for Funds Used During Construction (AFUDC)	
36	421	Non-Utility Income	
37	426	Miscellaneous Non-Utility Expenses	
38		**TOTAL OTHER INCOME AND DEDUCTIONS**	

(Company Name)

Schedule 300. INCOME STATEMENT (Continued)
REVENUES AND EXPENSES

Line No.	Account Number and Title (a)		Current Year-End Balance (b)
1		**TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS**	
2	408.20	Taxes Other Than Income, Other Income and Deductions	
3	409.20	Income Taxes, Other Income and Deductions	
4	410.20	Provision for Deferred Income Taxes, Other Income and Deductions	
5	411.20	Provisions for Deferred Income Taxes, Credit, Other Income and Deductions	
6	412.20	Investment Tax Credits, Net, Non-Utility Operations	
7	412.30	Investment Tax Credits Restored to Non-Operating Income, Utility Operations	
8		**TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUC.**	
9		**INTEREST EXPENSE**	
10	427.1	Interest on Debt to Associated Companies	
11	427.2	Interest on Short-Term Debt	
12	427.3	Interest on Long-Term Debt	
13	427.4	Interest on Customer Deposits	
14	427.5	Interest - Other	
15	428	Amortization of Debt Discount and Expense	
16	429	Amortization of Premium on Debt	
17		**TOTAL INTEREST EXPENSE**	
18		**EXTRAORDINARY ITEMS**	
19	433	Extraordinary Income	
20	434	Extraordinary Deductions	
21	409.30	Income Taxes, Extraordinary Items	
22		**TOTAL EXTRAORDINARY ITEMS**	
23		**NET INCOME (LOSS)**	

(Company Name)

SCHEDULE 301. OPERATING REVENUES
Account No. 400

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	**WASTEWATER SALES REVENUE**	
2	521 Flat Rate Revenues - General Customers	
3	521.1 Residential	
4	521.2 Commercial	
5	521.3 Industrial	
6	521.4 Public Authorities	
7	521.5 Multiple Family Dwelling Revenues	
8	521.6 Other Revenues (Availability)	
9	Total Flat Rate (Unmetered) Revenues	
10	522 Measured Revenues - General Customers	
11	522.1 Residential	
12	522.2 Commercial	
13	522.3 Industrial	
14	522.4 Public Authorities	
15	522.5 Multiple Family Dwellings Revenues	
16	Total Measured Revenues	
17	523 Revenues from Public Authorities	
18	524 Revenues from Other Systems	
19	525 Interdepartmental Revenues	
20	**TOTAL WASTEWATER SALES REVENUE**	
21	**OTHER WASTEWATER REVENUES**	
22	530 Guaranteed Revenues	
23	531 Sale of Biosolids	
24	532 Forfeited Discounts	
25	534 Rents from Wastewater Property	
26	535 Interdepartmental Rents	
27	536 Other Wastewater Revenues	
28	**TOTAL OTHER WASTEWATER REVENUES**	
29	**RECLAIMED WATER SALES**	
30	540 Flat Rate Reuse Revenues	
31	540.1 Residential Reuse Revenues	
32	540.2 Commercial Reuse Revenues	
33	540.3 Industrial Reuse Revenues	
34	540.4 Reuse Revenues from Public Authorities	
35	540.5 Other Revenues	
36	541 Measured Reuse Revenue	
37	541.1 Residential Reuse Revenues	
38	541.2 Commercial Reuse Revenues	
39	541.3 Industrial Reuse Revenues	
40	541.4 Reuse Revenues from Public Authorities	
41	544 Reuse Revenues from Other Systems	
42	**TOTAL RECLAIMED WATER SALES**	
43	**400 TOTAL OPERATING REVENUES**	

(Company Name)

Schedule 302. OPERATING EXPENSES
OPERATION AND MAINTENANCE
Account No. 401

Line No.	Account Number and Title (a)		Current Year-End Balance (b)
1		**COLLECTION EXPENSES**	
2	701	Salaries and Wages - Employees	
3	703	Salaries and Wages-Officers, Directors and Majority Stockholders	
4	704	Employee Pensions and Benefits	
5	715	Purchased Power	
6	716	Fuel for Power Production	
7	718	Chemicals	
8	720	Materials and Supplies	
9	731	Contractual Services - Engineering	
10	732	Contractual Services - Accounting	
11	733	Contractual Services - Legal	
12	734	Contractual Services - Management Fees	
13	735	Contractual Services - Testing	
14	736	Contractual Services - Other	
15	741	Rental of Building/Real Property	
16	742	Rental of Equipment	
17	750	Transportation Expenses	
18	756	Insurance - Vehicle	
19	757	Insurance - General Liability	
20	758	Insurance - Workman's Compensation	
21	759	Insurance - Other	
22	767	Regulatory Commission Expense - Other	
23	775	Miscellaneous Expenses	
24		**TOTAL COLLECTION EXPENSES**	

25		**PUMPING EXPENSES**	
26	701	Salaries and Wages - Employees	
27	703	Salaries and Wages-Officers, Directors and Majority Stockholders	
28	704	Employee Pensions and Benefits	
29	715	Purchased Power	
30	716	Fuel for Power Production	
31	718	Chemicals	
32	720	Materials and Supplies	
33	731	Contractual Services - Engineering	
34	732	Contractual Services - Accounting	
35	733	Contractual Services - Legal	
36	734	Contractual Services - Management Fees	
37	735	Contractual Services - Testing	
38	736	Contractual Services - Other	
39	741	Rental of Building/Real Property	
40	742	Rental of Equipment	
41	750	Transportation Expenses	
42	756	Insurance - Vehicle	
43	757	Insurance - General Liability	
44	758	Insurance - Workman's Compensation	
45	759	Insurance - Other	
46	767	Regulatory Commission Expense - Other	
47	775	Miscellaneous Expenses	
48		**TOTAL PUMPING EXPENSES**	

(Company Name)

Schedule 302. OPERATING EXPENSES (Continued)
OPERATION AND MAINTENANCE
Account No. 401

Line No.	Account Number and Title (a)		Current Year-End Balance (b)
1		**TREATMENT AND DISPOSAL EXPENSES**	
2	701	Salaries and Wages - Employees	
3	703	Salaries and Wages-Officers, Directors and Majority Stockholders	
4	704	Employee Pensions and Benefits	
5	710	Purchased Wastewater Treatment	
6	711	Sludge Removal Expense	
7	715	Purchased Power	
8	716	Fuel for Power Production	
9	718	Chemicals	
10	720	Materials and Supplies	
11	731	Contractual Services - Engineering	
12	732	Contractual Services - Accounting	
13	733	Contractual Services - Legal	
14	734	Contractual Services - Management Fees	
15	735	Contractual Services - Testing	
16	736	Contractual Services - Other	
17	741	Rental of Building/Real Property	
18	742	Rental of Equipment	
19	750	Transportation Expenses	
20	756	Insurance - Vehicle	
21	757	Insurance - General Liability	
22	758	Insurance - Workman's Compensation	
23	759	Insurance - Other	
24	767	Regulatory Commission Expense - Other	
25	775	Miscellaneous Expenses	
26		**TOTAL TREATMENT AND DISPOSAL EXPENSES**	

(Company Name)

Schedule 302. OPERATING EXPENSES (Continued)
OPERATION AND MAINTENANCE
Account No. 401

Line No.	Account Number and Title (a)		Current Year-End Balance (b)
1	**RECLAIMED WATER TREATMENT EXPENSES**		
2	701	Salaries and Wages - Employees	
3	703	Salaries and Wages-Officers, Directors and Majority Stockholders	
4	704	Employee Pension and Benefits	
5	715	Purchased Power	
6	716	Fuel for Power Production	
7	718	Chemicals	
8	720	Materials and Supplies	
9	731	Contractual Services - Engineering	
10	732	Contractual Services - Accounting	
11	733	Contractual Services - Legal	
12	734	Contractual Services - Management Fees	
13	735	Contractual Services - Testing	
14	736	Contractual Services - Other	
15	741	Rental of Building/Real Property	
16	742	Rental of Equipment	
17	750	Transportation Expenses	
18	756	Insurance - Vehicle	
19	757	Insurance - General Liability	
20	758	Insurance - Workman's Compensation	
21	759	Insurance - Other	
22	767	Regulatory Commission Expenses- Other	
23	775	Miscellaneous Expenses	
24	**TOTAL RECLAIMED WATER TREATMENT EXP.**		

25	**TOTAL OPERATION AND MAINTENANCE EXPENSES**	

(Company Name)

Schedule 302. OPERATING EXPENSES (Continued)
CUSTOMER AND ADMINISTRATIVE AND GENERAL
Account No. 401

Line No.	Account Number and Title (a)		Current Year-End Balance (b)
1		**CUSTOMER ACCOUNTS EXPENSES**	
2	701	Salaries and Wages - Employees	
3	703	Salaries and Wages-Officers, Directors and Majority Stockholders	
4	704	Employee Pensions and Benefits	
5	715	Purchased Power	
6	716	Fuel for Power Production	
7	720	Materials and Supplies	
8	731	Contractual Services - Engineering	
9	732	Contractual Services - Accounting	
10	733	Contractual Services - Legal	
11	734	Contractual Services - Management Fees	
12	735	Contractual Services - Testing	
13	736	Contractual Services - Other	
14	741	Rental of Building/Real Property	
15	742	Rental of Equipment	
16	750	Transportation Expenses	
17	756	Insurance - Vehicle	
18	757	Insurance - General Liability	
19	758	Insurance - Workman's Compensation	
20	759	Insurance - Other	
21	767	Regulatory Commission Expense - Other	
22	770	Bad Debt Expense	
23	775	Miscellaneous Expenses	
24		**TOTAL CUSTOMER ACCOUNTS EXPENSES**	
25		**ADMINISTRATIVE AND GENERAL EXPENSES**	
26	701	Salaries and Wages - Employees	
27	703	Salaries and Wages-Officers, Directors and Majority Stockholders	
28	704	Employee Pension and Benefits	
29	715	Purchased Power	
30	716	Fuel for Power Production	
31	720	Materials and Supplies	
32	731	Contractual Services - Engineering	
33	732	Contractual Services - Accounting	
34	733	Contractual Services - Legal	
35	734	Contractual Services - Management Fees	
36	735	Contractual Services - Testing	
37	736	Contractual Services - Other	
38	741	Rental of Building/Real Property	
39	742	Rental of Equipment	
40	750	Transportation Expenses	
41	756	Insurance - Vehicle	
42	757	Insurance - General Liability	
43	758	Insurance - Workman's Compensation	
44	759	Insurance - Other	
45	760	Advertising Expense	
46	766	Regulatory Commission Expenses-Amortization of Rate Case Exp.	
47	767	Regulatory Commission Expenses-Other	
48	775	Miscellaneous Expenses	
49		**TOTAL ADMINISTRATIVE AND GENERAL EXP.**	
50	**401**	**TOTAL OPERATING EXPENSES**	

(Company Name)

Schedule 303. BASIS FOR DEPRECIATION CHARGES BY PRIMARY ACCOUNTS
Account No. 403

Line No.	Description of Property (a)	Original Cost (b)	Approved Depreciation Rates * (c)	Annual Depreciation (d)
1	354 Structure and Improvements			
2	355 Power Generation Equipment			
3	360 Collection Sewers - Force			
4	361 Collection Sewers - Gravity			
5	362 Special Collecting Structures			
6	363 Services to Customers			
7	364 Flow Measuring Devices			
8	365 Flow Measuring Installations			
9	366 Reuse Services			
10	367 Reuse Meters and Meter Installations			
11	370 Receiving Wells			
12	371 Pumping Equipment			
13	374 Reuse Distribution Reservoirs			
14	375 Reuse Transmission and Distribution System			
15	380 Treatment and Disposal Equipment			
16	381 Plant Sewers			
17	382 Outfall Sewer Lines			
18	389 Other Plant and Misc. Equipment			
19	390 Office Furniture and Equipment			
20	391 Transportation Equipment			
21	392 Stores Equipment			
22	393 Tools, Shop, and Garage Equipment			
23	394 Laboratory Equipment			
24	395 Power Operated Equipment			
25	396 Communication Equipment			
26	397 Miscellaneous Equipment			
27	398 Other Tangible Plant			
28	**TOTALS**			

* Use Straight-line depreciation rates as approved by the Commission.
Do not use Tax Depreciation Rates.