

ANNUAL REPORT

of

NAME _____

LOCATION _____



FOR REPORTING PERIOD ENDING _____

WATER

SEWER

General Instructions

- 1 Prepare this Annual Report in conformity with the 1996 National Association of Utility Regulatory Commissioners Uniform System of Accounts for Water Utilities (this document can be found using google search. If you need help locating, please contact the Commission at (406) 444-6199). Refer to this document for definitions of all accounting words or phrases found in this Annual Report.
- 2 Where possible, use audited statements to complete this report.
- 3 Complete each question in full, even if provided in a previous annual report. Attach additional pages if necessary. Enter "None," "Not Applicable," or "N/A" where appropriate.
- 4 Where dates are requested, please include date, month, and year.
- 5 For calendar year filers, please file by April 30 of each year. For non-calendar year filers, please file by the end of the 4th month following the end of your fiscal year. For all filers, submit one complete copies of this Annual Report to:

Montana Public Service Commission
Regulatory Division
P.O. Box 202601
Helena, MT 59620-2601

Table of Contents

SCHEDULE	PAGE
Ownership and Contact Information	2
Income Statement	3
Balance Sheet	4
Accumulated Depreciation and Amortization of Utility Plant	5
Contributions in Aid of Construction	5
Capital Stock	6
Retained Earnings	6
Proprietary Capital	6
Long Term Debt	6
Water Utility Plant Accounts	7
Analysis of Accumulated Deprecation by Primary Account	8
Water Operation and Maintenance Expense	9
Payments For Services Rendered by Other Than Employees	10
Water Customers	11
Operating Statistics	11

(city, state, zip code)

Contacts			
Name	Title	Principal Business Address	Contact Information
Contact Person:			
Report Preparer:			
Officers and Managers:			

[illegible]

INCOME STATEMENT		
ACCOUNT NAME	Current Year	Previous Year
OPERATING REVENUE		
Metered		
Residential		
Commercial		
Industrial		
Other		
Unmetered		
Residential		
Commercial		
Industrial		
Fire Protection		
Bulk Sales		
Sale of Materials		
Other		
TOTAL OPERATING REVENUE	\$ -	\$ -
OPERATING EXPENSES		
Operation and Maintenance Expense		
Depreciation Expense		
Taxes Other than Income		
Deferred Federal Income Taxes		
Deferred State Income Taxes		
TOTAL OPERATING EXPENSES	\$ -	\$ -
NET OPERATING INCOME	\$ -	\$ -
OTHER INCOME		
Non Utility Income		
Other (Specify)		
TOTAL OTHER INCOME	\$ -	\$ -
OTHER DEDUCTIONS		
Non-Utility Expenses		
Interest Expense		
Other (Specify)		
TOTAL OTHER DEDUCTIONS	\$ -	\$ -
NET INCOME	\$ -	\$ -

COMPARATIVE BALANCE SHEET		
ACCOUNT NAME	Current Year	Previous Year
ASSETS		
Utility Plant Assets		
Plant in Service		
Accumulated Depreciation and Amortization		
Total Utility Plant Assets	\$ -	\$ -
Non-Utility Plant Assets		
Cash		
Customer Accounts Receivable		
Other Assets (Specify)		
Total Non-Utility Plant Assets	\$ -	\$ -
TOTAL ASSETS	\$ -	\$ -
CAPITAL AND LIABILITIES		
Capital		
Common Stock Issued		
Preferred Stock Issued		
Other Paid in Capital		
Retained Earnings		
Proprietary Capital		
Total Capital	\$ -	\$ -
Liabilities		
Long Term Debt		
Accounts Payable		
Notes Payable		
Customer Deposits		
Accrued Taxes		
Advances for Construction		
Contributions in aid of Construction		
Other Liabilities (Specify)		
Total Liabilities	\$ -	\$ -
TOTAL LIABILITIES AND CAPITAL	\$ -	\$ -

Accumulated Depreciation and Amortization of Utility Plant		
ACCOUNT 108	Current Year	Previous Year
Balance at First of Year		
Credits During the Year		
Accruals Charged to Depreciation Account		
Salvage		
Other Credits (Specify):		
Total Credits	\$ -	\$ -
Debits During the Year:		
Book Cost of Plant Retired		
Cost of Removal		
Other Debits (Specify):		
Total Debits	\$ -	\$ -
Balance at End of Year	\$ -	\$ -

Contributions in Aid of Construction		
Report below all contractor and developer agreements and line extension agreements from which cash or property was received during the year.	Indicate	
	Cash	Property
TOTAL DURING THE YEAR		\$ -

Accumulated Deferred Income Taxes	
Description	Amount
Accumulated Deferred Income Taxes	
Federal	
State	
Total Accumulated Deferred Income Taxes	\$ -

Capital Stock		
	Common Stock	Preferred Stock
Par or stated value per share		
Shares Authorized		
Shares Issued and Outstanding		
Total par value of stock issued		
Dividends declared per share for year		

Retained Earnings		
	Appropriated	Unappropriated
Balance at first of year		
Changes during year:		
Net Income (loss)		
Dividends		
Other (Specify):		
Balance end of year		

Proprietary Capital		
	Proprietor or Partner	Partner
Balance at first of year		
Changes during year (Specify):		
Balance at end of year		

Long Term Debt			
Description of Obligation	Interest	Payment	Principal at Balance
	Rate		Sheet Date
Total		\$ -	\$ -

Water Utility Plant Accounts

Acct No.	Account Name	Previous Year	Additions	Retirements	Current Year
301	Organization				
302	Franchises				
303	Land & Land Rights				
304	Structures and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains				
333	Services				
334	Meters and Meter Installations				
335	Hydrants				
339	Other Plant and Misc. Equipment				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop & Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
Total Water Plant		\$ -	\$ -	\$ -	\$ -

Analysis of Accumulated Depreciation by Primary Account

Acct No.	Account	Average Service Life in Years	Average Salvage Value in Percent	Depr. Rate Applied	Accumulated Depreciation Beginning of Year	Debits	Credits	Accumulated Depreciation End of Year
304	Structures and Improvements							
305	Collecting and Impounding Reservoirs							
306	Lake River and Other Intakes							
307	Wells and Springs							
308	Infiltration Galleries and Tunnels							
309	Supply Mains							
310	Power Generation Equipment							
311	Pumping Equipment							
320	Water Treatment Equipment							
330	Distribution Reservoirs and Standpipes							
331	Transmission and Distribution Mains							
333	Services							
334	Meters and Meter Installations							
335	Hydrants							
339	Other Plant and Misc. Equipment							
340	Office Furniture and Equipment							
341	Transportation Equipment							
342	Stores Equipment							
343	Tools, Shop & Garage Equipment							
344	Laboratory Equipment							
345	Power Operated Equipment							
346	Communication Equipment							
347	Miscellaneous Equipment							
348	Other Tangible Plant							
TOTAL					\$ -	\$ -	\$ -	\$ -

Operation and Maintenance Expense		
Account Name	Normal Expenses	Related Party Expenses
Salaries and Wages - Employee (601)		
Salaries and Wages - Officers, Directors and Majority Stockholders (603)		
Employee Pensions and Benefits (604)		
Purchased Water (610)		
Purchased Power (615)		
Fuel for Power Production (616)		
Chemicals (618)		
Materials and Supplies (620)		
Contractual Services - Engineering (631)		
Contractual Services - Accounting (632)		
Contractual Services - Legal (633)		
Contractual Services - Management Fees (634)		
Contractual Services - Water Testing (635)		
Contractual Services - Other (636)		
Utility Expense (Electricity, etc.)		
Meter Reading Services		
Repairs and Maintenance		
Building/Property Rent (641)		
Equipment Rental (642)		
Transportation Expense (650)		
Insurance (656-659)		
Regulatory Expense - Other (667)		
Water Resource Conservation Expense (668)		
Bad Debt Expense (670)		
Miscellaneous Expenses (675)		
Property Taxes		
Other Taxes & Fees (Permits, Bank Fees)		
TOTAL	\$ -	\$ -

Please refer to NARUC 1996 Uniform System of Accounts. Normal expenses are those incurred at an 'arms-length' with unrelated parties. Any expenses associated with a related party is a related party expense. Related parties include: family members (including siblings, spouses, ancestors, lineal descendants, step-relations, and in-laws); taxpayer and a corporation controlled directly or indirectly by the taxpayer; a partner and a controlled partnership; a trust and its grantor; a trust and its beneficiary; a personal services company and any shareholder-employee.

Payments for Services Rendered by Other than Employees

Report all information concerning rate, management, construction advertising, labor relations, public relations or other similar services rendered the respondent of which the aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever, amounting to \$500 or more. Utilities having revenue in excess of \$100,000 should report amounts of \$5,000 or more.

[illegible]

Please refer to NARUC 1996 Uniform System of Accounts. Normal expenses are those incurred at an 'arms-length' with unrelated parties. Any expenses associated with a related party is a related party expense. Related parties include: family members (including siblings, spouses, ancestors, lineal descendants, step-relations, and in-laws); taxpayer and a corporation controlled directly or indirectly by the taxpayer; a partner and a controlled partnership; a trust and its grantor; a trust and its beneficiary; a personal services company and any shareholder-employee.

Sources of Water Supply

Surface Water: River: _____ Lake: _____ Stream: _____ Impounding Reservoir: _____

Ground Water: No. of Springs: _____ No. of Shallow Wells: _____ No. of Deep Wells: _____

Reservoirs, Standpipes, and Purification System

No. of Reservoirs: _____ Capacity in Gallons: _____

No. of Standpipes: _____ Capacity in Gallons: _____

Method of Purification: _____

Services and Meters

Size->	1/2"	5/8"	1 in	1 1/2 in	2 in	3 in	4 in	6 in	
Services									
Meters									

Number and Classification of Consumers

	Beginning of Year			End of Year			
Classification	Metered	Unmetered	Total	Metered	Unmetered	Total	Increase (Decrease)
Residential							
Commercial							
Industrial							
Fire Hydrants							
Governmental							
All Other							
Total	-	-	-	-	-	-	-

Total Pumping Station Statistics

Total Amount of Water Obtained by all methods during the year: _____ gals.

Maximum Water obtained all methods during any one day: _____ gals.

Minimum Amount of Water obtained all methods during one day: _____ gals.

Range of ordinary pressure on mains _____ lbs to _____ lbs

Range of fire pressure in mains _____ lbs to _____ lbs

Affidavit

STATE OF MONTANA)

County of _____)

We, the undersigned, on our oath do severally say that the foregoing return of

water utility, has been prepared under our direction from the original books,
papers and records of said utility and declare the same to be a full, true and
correct statement embracing all the financial transactions of said utility
during the period for which the return is made.

(Signature)

(Signature)

Subscribed and sworn before me this _____ day of _____, 20 ____

(S E A L)

